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ABSTRACT

This publication is designed for employers and employees concerned with developing programs and policies for high quality and cost-efficient care for children of working parents. Topics covered include: (1) child care services for working parents; (2) government subsidies for child care costs; (3) conflicts between work and family responsibilities; (4) benefits to the employer from employee child care initiatives; (5) employer involvement in programs that support working parents; (6) child care initiatives for small businesses; (7) federal tax issues relating to employer child care support programs; (8) assessing the need for family-oriented policies and benefits; (9) planning and cost analysis; (10) implementing the program plan; and (11) resources for planning and implementing employer-sponsored child care services and benefits. About 50 references are cited. Appendices provide references for a child care library and a list of child care questionnaire items. (RH)

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1989

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Employers and Child Care: Benefiting Work And Family

U.S. Department of Labor
Elizabeth Dole, Secretary

Women's Bureau
Jill Houghton Emery, Director

1989

Foreword

This publication is designed for employers and employees concerned with developing programs and policies to assist in quality and cost efficient child care programs while parents are at work. It was created to help in a vast array of situations. It provides guidance to those who wish to improve employee productivity and business' ability to recruit and retain the best workers. It is designed for people who are concerned about fulfilling two essential and often conflicting responsibilities—work and caring for their families. In short, it is a roadmap for all who have an investment in how children of working parents are cared for.

Child care has become one of the critical labor force issues of our time as women enter paid labor in increasing numbers. As the demographics indicate, the surge of women into the work force will continue. Between 1985 and 2000, women will account for more than 60 percent of labor force growth. Industry and government will grow increasingly reliant upon women employees. Competition for good employees will intensify because the labor pool—particularly the pool of skilled workers—will be shrinking.

While employers have a vital need for dedicated workers, those workers play an equally vital role as parents dedicated to their children. Many employers find that work-family conflicts result in absenteeism, tardiness, reduced productivity, and high turnover.

Striking the balance between work and family is to the mutual benefit of employers, parent-employees, and children. We hope this publication will help to inform, guide, and stimulate your efforts to achieve that balance.

The Women's Bureau has a long history of involvement with child care issues. Wide use of earlier editions of this publication encouraged us to issue a new updated version. The need is now greater than ever.

Jill Houghton Emery
Director, Women's Bureau

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Ruth Nadel of the Women's Bureau was the catalyst for the publication, an editor, and a guide through the development of the project.

"Why should an employer be concerned about the child care problems of employees? Family life has nothing to do with work!"

On the contrary, work demands and family responsibilities have increasingly come in conflict as mothers have become a large and permanent part of the work force and fathers have begun to share in the caregiving responsibilities. A combination of rigid work schedules and the shortage of reliable and affordable child care can result in stress, lower productivity, and increased absenteeism as parents attempt to juggle work and child rearing responsibilities. Many of their children suffer because of poor quality child care services.

Several employers have altered their work policies or developed innovative child care assistance programs to make it easier for parents to balance their work and family responsibilities. Union leaders and management have worked together to find solutions that match the specific needs of their workers. Public agencies, schools and businesses have joined forces to develop programs to improve community child care services. Employer initiatives across the country have eased the work-family conflicts of those parents involved, and the employers have gained benefits through improved work performance of the parents.

As you consider developing programs or policies to assist working parents in your business, agency, or labor union, you will need to carefully evaluate the work demands of your employees as well as the amount, quality, and costs of child care services in your community. Your management objectives will serve as a guide in choosing a program that can help reduce the work-family stress of employees as well as provide benefits to the employer. This publication is designed to assist you step by step in developing a program that makes it easier for your employees to balance their work and family responsibilities. Included are statistics on working parents; models of employer child care initiatives in the United States, suggestions for conducting a child care needs assessment; information on related tax issues; and guidelines for the development of a program. Through policies and programs within your organization or through child care projects in cooperation with other companies and agencies in your community you can have a positive influence on employee family life and the upbringing of our future work force.

Meet the Families of the 1980's: Both Parents in the Work Force

The typical family during the first half of the twentieth century included a father who was breadwinner and a mother who stayed home to care for the children and do the housework. Today both parents usually work outside the home. In 1950, only 12 percent of mothers (husbands present) with children under 6 years old were in the labor force (1). By 1985, 54 percent of mothers with husbands present were in the work force (2). In recent years, the fastest growth of women in the labor force has been women who have children under 1 year of age. Over 48 percent of women with children less than 1 year old were in the labor force in 1985 (3).

The number of households headed by single mothers has also increased in recent years. In 1985, 21 percent of all households with children under 18 years old were headed by a single mother and 2 percent were headed by a single father. The number has increased significantly since 1960 when only 9 percent of households with children were headed by a single parent (4).

In approximately 68 percent of the households with children under 18 years of age, either the household is headed by a single parent or both parents are in the work force (5). It is also highly unlikely that women will decrease their labor force participation and return to the home. The projected trends are that even more women will enter the labor force. It is expected that two-thirds of all new entries in the labor force between 1986 and 2000 will be women (6).

Most mothers, like fathers, work outside the home in order to provide their families with a good standard of living. Families have had to substantially increase their incomes over the last 10 years in order to preserve their standard of living. For two-parent families, the inflation-adjusted family income dropped 3.1 percent between 1973 and 1984. If the mothers had not increased their earnings during that period, the family income would have dropped 9.5 percent (7).

The reality of the 1980's and the 1990's is that most children will be reared in households where the parents work outside the home. In 1985, approximately 30.6 million children under 18 years of age lived either in households with a single parent who worked outside the home or in two-parent households in which the mother was employed outside the home. Out of that total group of children with working parents, 8.7 million were under 6 years of age (8).

The child care services used by parents include public schools, private child care centers, family day care homes, before/after school programs, babysitters in the parents' homes, and informal arrangements with relatives and friends. A parent often must use a combination of arrangements to provide care for the total number of working hours. Since there is no public policy to provide care for any children under school age or for school-age children outside school hours, the availability and quality of child care varies greatly from community to community.

Care for School-Age Children

The public school system "cares for" school-age children for approximately 6 hours on weekdays for 9 months of the year. Parents must arrange for private care before and after school, during the summer months, and on school vacation days. In some communities, agencies run child care programs in school buildings before and after school for the school-age child and charge parents fees for the child care services. Because after-school child care programs or family day care providers near home or school are either unavailable or expensive for parents, many young elementary school children take care of themselves before and after school. It is estimated that 7 million children under 14 years of age care for themselves part of the day while their parents are working (9); approximately one-third of all 8 year olds and one-half of all 9 year olds looked after themselves after school according to a survey by *Working Women* (10).

Care for Children Under Six

Parents of children under 6 years of age must rely on the private services available in their communities or the help of friends and relatives. In 1982 the Bureau of the Census reported the types of child care arrangements working women used for their children under 5 years of age. For 14 percent of the children, one parent provided care at home. Care at the parents' home was provided by a relative for 11 percent and by an unrelated child care provider for 5 percent. Family day care homes (care at the home of the provider) accounted for 40 percent and included some care at the home of relatives as well as care by nonrelatives. Child care centers and nursery schools accounted for 15 percent. About 10 percent of the mothers cared for their children at work, and 4 percent used a combination of various arrangements (11).

Center Care

As more relatives enter the labor force and become unavailable for child care, parents have to look elsewhere for care. With the development of an increased number of child care centers, more parents are choosing the center option than in the past. Child care centers vary greatly in quality and in costs for care. Each State has its own regulations for the licensing of child care centers, and in most cases licensing requires only minimal standards for safety and health which would not guarantee a good quality program. Without training in how to identify a good quality child care program, parents are usually unable to evaluate and compare programs to choose the best developmental experience for their child. The National Association for the Education of Young Children (NAEYC) has recently developed a voluntary accreditation program to help identify good quality child care. Through the NAEYC accreditation process, a center can be recognized as providing a certain level of good quality care because of its programs and policies. NAEYC publications, listed in the resources section of this publication, provide a description of good quality care and the accreditation process.

Fees for center care vary according to the age of the child and the center's location in the United States. Full-time child care in a center can vary from $40 a week for a preschool child in the South to $175 a week for an infant in a city in the Northeast. Infant care is the most expensive type of care for centers to provide because a greater number of caregivers are required to care for infants than for the same number of children in other age groups; one staff member is needed to care for every three or four infants. Since centers with infant care often do not charge parents the full costs for providing infant care, the centers usually keep their infant slots at a minimum. The number of infant slots do not match the increased need for care as 48 percent of all mothers are returning to work before their children are 1 year old (12). Presently, there is a shortage nationwide for infant and toddler care in child care centers.

Family Day Care Homes

The largest number of children receiving care outside the home are receiving care in family day care homes in which a provider takes care of children in her own home. The quality of care in these homes varies greatly, and it has been estimated that 94 percent of these homes are "underground" and receive no license or registration for the care of young children (13). State licensing or registration procedures usually set a limit for the number of children allowed in a home, such as five or six. The fees for care range from approximately $30 to $140 a week for full-time care. Whether or not the family day care provider is licensed, no minimum standard of care is usually guaranteed, and the parent must be very careful in choosing a reliable caregiver who will provide emotional support, appropriate discipline and educational activities to match the developmental level of the child.

In-Home Care

Few working parents can afford a full-time nanny or child care provider who care for children in the parent's home. Federal law requires that a parent pay the minimum wage ($3.35 an hour) and Social Security insurance when a worker is hired for over 20 hours a week. In most communities, it is more difficult to find a reliable child care provider for the parents' home than to find center care or a family day care home.

Care for Sick Child

Parents have an additional child care problem when their child is sick. Schools, child care centers or family day care homes will not usually accept sick children. When a child is sick, the parent may stay home from work with the child, arrange for relatives or neighbors to care for the child, or hire a caregiver to come to the home. In-home caregivers are usually not available on short notice, and, if available, their fees may be as high as $6 to $7 an hour. Some hospitals and agencies are beginning to provide sick child care services for working parents at centers for the mildly ill child and in the parents' home.

Quality of Care

The position of child care provider is known for its low wages and high turnover rates. Child care providers in centers earned a full-time median income of $9,202 in 1984. For the remainder of the 1980's, the child care turnover rate is expected to be 42 percent for workers at child care centers and 59 percent for private household workers (14). For parents, high turnover rates translate into disruption in child care services. When a family day care provider discontinues services, the parent must search for new

arrangements to match the parent's working hours and the child's needs. If caregivers frequently leave the child for the child care center, the parent is faced with inconsistent care and potential adjustment problems at the center.

The high turnover rates in the child care field and inconsistent quality of care among the various child care providers contribute to the problems parents have in finding and keeping good quality child care. In a *Family Circle* survey, 30 percent of the mothers had changed child care arrangements within the previous two years because the care was undependable or of poor quality (15). Working parents are consumers who have little, if any, training in choosing appropriate child care. The child care services available to them are often unregulated, vary greatly in quality, and are without guarantee. Is it surprising that parents are concerned about their child care arrangements and frequently must make new arrangements for their children?

Government Subsidies for Child Care Costs

Child care costs are a large part of the family budget for working parents. Full-time care of a child outside of family and relatives may cost parents from $1,500 to $6,000 or more a year. The Center for Public Advocacy Research, Inc., reported that in 1985 the estimated cost for one child in care for the year was $4,680 for New York City and $3,740 for upstate New York (16). It would be difficult for a low income family to afford the cheapest form of care. Single parents need child care in order to work but must pay a significant portion of their earnings to use the services; low child care costs of $1,500 a year represent 11 percent of $14,180 which was the median income of female maintained households with children in 1984 (17). To assist working parents with the cost of care, the government provides subsidies for child care in the form of a tax credit and child care subsidies for low income parents.

The largest amount of Federal support for child care is through the Child Care Tax Credit. Any tax paying parents who use child care services because they are working or attending school can receive this support (18). In 1983, 6.4 million taxpayers claimed the credit and received an average credit of $322 (19). The amount of eligible credit varies depending upon the amount of child care expenditures and the income of the taxpayer. The credit is a percentage of child care expenses up to $2,400 for one child and $4,800 for two or more children. A parent with an adjusted gross income of $10,000 or below may claim 30 percent for a maximum credit of $720 for one child ($1,440 for two or more children). The credit is reduced by 1 percent for each additional $2,000 of income or fraction thereof, but does not drop below 20 percent. Parents with an adjusted gross income over $28,000 can claim 20 percent for a maximum credit of $480 for one child ($960 for two or more). The credit does not fully serve the families with incomes below $10,000 because their 1987 tax bills will be lower than the maximum allowable credit.

A variety of Federal and State programs provide child care services for low income parents. States set eligibility standards and provide subsidized child care for low income parents through Social Services Block Grant and Title XX of the Social Security Act. Preschool education programs are developed and provided for low income children through Head Start. Subsidies for nutritious meals and snacks at eligible child care centers and family day care homes are provided through the Child Care Food Program directed by the U.S. Department of Agriculture.

Depending upon the type of business and wage structure, the employees in an organization may or may not be eligible for child care subsidies for low income workers. As part of the assessment to determine the child care needs of the employees, companies must determine whether cost of child care is a problem for their employees and how many employees are eligible for various child care subsidies for low income parents.

The customary work schedules, policies and benefits were established at a time when the father devoted his life to working and earning an income for the family while the mother, who did not work outside the home, took charge of all the family and home responsibilities. Because he was free of any home responsibilities, the father could work long hours or overtime depending upon the daily needs of the company. Any male or female in the labor force who did not fit the "spouse-breadwinner" role had to make arrangements so that she or he could always stay on the rigid work schedule. Although the average family has changed to one in which both parents work outside the home, rigid work schedules remain in most companies and force parents to act as if they never have family responsibilities during work hours.

Conflicts arise because workers have personal and family problems and responsibilities that affect them during their work hours. The Congressional Office of Technology Assessment has reported that personal problems cost U.S. industry $137.6 billion a year (20). A recent trend in companies is the development of employee assistance programs (EAPs) to address employees' personal problems through counseling and referrals to appropriate assistance agencies, but child care counseling and assistance are not yet included in the typical EAP.

A significant portion of the cost to industry for employees' personal problems is probably due to child care problems which affect the work behavior of many working parents. From a sample survey conducted by the Bank Street College of Education and Gallup of 400 men and women with children under 12 years old, problems with child care were found to be the most significant predictors of absenteeism and unproductive time at work (21). In another survey of 5,000 employees in five companies, it was reported that 77 percent of women and 73 percent of men with children under 18 dealt with family issues during work hours (22). In the same survey, approximately 57 percent of women and 33 percent of men with children under 6 years old reported that they spent unproductive time at work because of child care concerns (23). In a survey of over 8,000 employees in Portland, Oregon, both men and women with children under 18 missed more days of work than employees with no children under 18 (24).

There are typical times and situations when parents miss work, or are under stress because of child care concerns. Working parents miss work to care for a sick child, to care for a child when the regular provider is unavailable for the day, or to search for a new child care provider. Stress at work often arises from worry over the quality or reliability of child care or worry about a child who is caring for himself or herself. Many workers call home daily at 3:30 p.m. to check on their school age children. Also, parents often need short periods of time away from work for children's medical appointments, teacher conferences, and visits to schools or child care centers to observe children's performances.

The greatest amount of work-family stress probably occurs in a situation where an employee must work at a time outside the usual 8:00 a.m. to 5:00 p.m. office hours and requires child care services. Very few child care centers and family day care homes accept children during evenings, nights or early mornings. Evening and night shifts, unexpected overtime and short-notice travel requirements place child care demands on

the employee that are difficult to arrange. Evening and night shift employees have an additional family problem because they can spend little time with their school age children due to their conflicting schedules. Night shift employees are also concerned about their teenage children who are alone at night.

Conflicts arise between work and family responsibilities because our system of child care services often does not provide the needed reliable care and because work requirements often do not allow the flexibility that parents need to provide care and emotional support for their children. Employees who have greater flexibility in their work schedules and the number of hours required on the job have an easier time with their child rearing responsibilities.

Employers can benefit in many ways through programs and policies that assist employees in their parenting responsibilities. The employees' access to reliable child care arrangements can reduce the tardiness, absenteeism, and job turnover that result from disruptions in child care. Programs and policies that enable working parents to provide the ongoing care and support needed by their children can reduce parents' on-the-job stress that can cause lower productivity and more accidents on the job. An employer's policies and benefits for working parents can attract workers, as well as generate a "family support" image for the company in the community.

Controlled Research Studies

Research studies comparing experimental and control groups have shown the benefits of employer-sponsored child care services in the form of decreased absenteeism, lowered turnover, enhanced recruitment, and improved productivity. Parents with children enrolled in a company-supported child care center in Minnesota had lower absenteeism and a lower job turnover rate than other parents working at the company who were not using the child care center (25). Research findings reported by Dawson, et al., compared companies that provided child care centers, information and referral services or no child care services. The annual turnover rate of employees who used company-sponsored child care centers was substantially lower than the annual rate for all company employees fo 16 of the 17 companies that sponsored child care centers. At 53 percent of the companies, the turnover rate for center users was zero (26).

The provision of a child care center enhanced recruitment efforts and had a positive influence on employees' perceptions of their job performance at the 17 companies sponsoring child care centers in Dawson's study. Employees were more likely to accept employment because of the child care service and to report a positive influence on their job performance at the companies that sponsored child care centers than at the companies that provided child care information and referral services (27).

A survey conducted at two southern textile factories, one with a child care center and one without any child care program, shows differences in employee responses. Employees at the company with the child care center were higher in overall satisfaction and commitment and lower on turnover intentions than employees at the company without child care (28).

National Survey of Opinions About Employer-Supported Child Care Services

A representative survey of 600 adults in U.S. households with income over $25,000 was conducted by LAR/Decision Research (29). Seventy-three percent of the adults felt that child care accommodations made for employees were enhancements to worklife. Respondents with children under 6 were asked if they woul consider changing jobs or returning to work if child care benefits were offered. Forty-five percent said they would change jobs or return to work if flexible hours were offered, 39 percent if the company sponsored an on-site child care center, 34 percent if child care subsidies were provided, and 28 percent if the company had child care referral services.

National Surveys of Employer-Sponsored Child Care Programs

Three nationwide surveys have collected reports by employers on the benefits associated with child care services for employees. Perry collected information from 58 employers who sponsored child care centers (30), and Burud, et. al., received information from 175 companies that sponsored either child care centers, information and referral services, parent seminars or other child care programs (31). The percentage of employers who reported each of the benefits is listed in the following chart.

Benefits	Perry	Burud
	(58)	(175)
Enhanced recruitment	88%	85%
Lower absenteeism	72%	53%
Improved morale	65%	90%
Lower job turnover rate	57%	65%
Favorable publicity	60%	—
Improved public image	—	85%
Improved productivity	—	49%

Magid surveyed 204 employers who offered child care centers, information and referral services, child care subsidies and other child care programs (32). More than three-fourths of the respondents believed that the benefits to the employer outweighed the child care program costs. The top five perceived benefits of the child care programs as a recruitment advantage, improved employee morale, lower absentee rate, less job turnover and enhanced ability to attract persons on leave back to work.

Case Studies

The benefits that an employer can expect depend largely on the work force, the existing work policies, and the level of community child care services. Individual case studies are examples of how the pieces of the puzzle fit to provide benefits to the employer. In 1979 Intermedics, Inc., was a fast growing company that needed to recruit and retain women to assemble cardiac pacemakers. Few child care services were available in the community of Freeport, Texas. The company built and opened a high quality child care center for 260 children and charged parents $15 a week for full-time care. The center immediately filled to capacity. The job turnover rate at the plant decreased by 23 percent in the first year of center operation and 37 percent in the second year for a total 60 percent decrease in two years. During the first year, reduced absenteeism resulted in a savings of 15,000 work hours. The combined reduction in absenteeism and job turnover resulted in a savings to the company of more than $2 million in the first two years of operation. Five years later, when the company was reducing the number of employees and the business climate had changed, the company discontinued its sponsorship of the child care center which was a highly subsidized benefit.

Neuville Industries, Inc., opened a child care center for 39 children at the same time that the company opened a new plant hiring 87 employees in Hildebran, North Carolina, in 1981. Use of the center was open to 423 employees in four Neuville plants in the area. The goal of the company was to attract and retain employees in a tight labor market. During the first two months of center operation, 95 percent of the applicants were attracted by the child care center. The job turnover rate of employees during the first 2 years of operation was 5 to 8 percent compared with 50 percent to 100 percent for the industry (33). In 1987, the center continues to serve as a recruitment

tool and job turnover rate continues at 5 to 8 percent. The center provides child care for $25 a week, about $20 below average community fees, for a work force that is 80 percent female with an average age of 25 years. The company officials feel that the $14,000 a year subsidy is well worth the benefits, and plans are underway to increase the size of the center to serve 59 children.

Many companies are not responding to recruitment problems or high turnover rates when they design child care programs, but instead are addressing a specific child care need of their employees. Company officials at S. C. Johnson and Son, Inc., (Johnson Wax) were concerned about the availability of child care services for the 2,600 Racine, Wisconsin, area employees because many employees moved from out of town and lacked family support systems for their child care arrangements. A survey of employees showed that many parents wanted care for their children in a child care center, but an evaluation of community child care services showed that very few spaces for children in high quality child care centers were available in Racine. By developing a high quality child care center for 65 children in 1985 and a summer program for 7 to 12 year olds at the company recreation area in 1986, the company achieved its goal, to provide the employees access to good quality child care services.

Employers have also reported benefits from child care programs that provide child care referrals and counseling for selecting child care. Steelcase, Inc., in Grand Rapids, Michigan, surveys each employee 6 months after he or she uses the in-house child care referral program. In 1985, 99 percent of the employees who found child care through the referral program reported that they were more relaxed and productive at work as a result of using the service. In addition, 99 percent reported that the service helped them know what to look for in choosing reliable child care. Tyler Phillips reports that the child care information, counseling and referrals provided by Child Care Systems, Inc., out of Lansdale, Pennsylvania, to employees at 70 companies will normally reduce the user's time lost at work by 40 percent. Phillips predicts that the average employee who uses the child care information and referral services will reduce his or her absenteeism by 3 days during 1 year.

Administrators at Chicken Soup, a center for mildly ill children in Minneapolis, report the savings for an employer who subsidizes care for employees' children at the center. Estimates show that an employer can save 85 percent of the cost of having an employee off the job for one day, for each day an employee uses the center rather than staying home with a sick child.

During the 1980's, the variety and number of programs for working parents supported by employers have increased dramatically. In the 1970's, a few employers offered either a child care center, child care referral services, parent seminars or charitable contributions to community child care centers. Today many employers are offering a family package which might include family-oriented work policies, direct services such as a child care center and a summer school-age program, referrals to community child care providers, discounts at a sick child care program, pregnancy support groups and tax savings on child care expenses through a salary reduction agreement. Private businesses are also sending their representatives to work with persons from other companies and government agencies to expand the supply or improve the quality of community child care services. Many examples of employer involvement are included in this publication to give you an understanding of the variety of services provided and to show you the alternative programs that you might consider for your organization.

Public-Private Partnerships to Provide Child Care Services

Across the nation partnerships have developed between private businesses and public agencies to address the child care needs in the communities. Partnership projects have increased the supply of child care services and improved the quality of care through provider training programs. Through providing financial assistance and leadership, an employer can work along with others in assessing a community's needs and developing a strategy for child care expansion. An improvement in community child care services will serve a company's employees as well as other members of the community. Following are a few examples of statewide, multicounty and community projects developed through public-private partnerships.

Statewide Programs

The Texas Department of Human Resources and the Levi Strauss Foundation formed the Corporate Child Development Fund of Texas in 1979. The Fund uses private industry donations to support community-based child care programs in smaller towns and rural areas of Texas.

The Day Care Partnership Initiative of Massachusetts was formed in 1985 to establish a system of affordable child care through partnerships with local governments, schools, and businesses. One service is a publicly financed loan fund that provides below-market loans for start-up costs for employer-sponsored child care facilities. As part of the initiative, the Massachusetts Executive Office of Economic Affairs has assisted in the establishment of several onsite child care centers.

City Projects

Over 200 private sector organizations including businesses, schools, churches, and agencies have joined the Houston Committee for Private Sector Initiatives organized in 1982 in order to develop and maintain a healthy community for Houston. Several projects in partnership with local government agencies have addressed the child care needs of the community. A child care referral system was developed for the community and provides resource and referral services for 10 corporations. A summer playground program and several after school programs have been established in cooperation with the Houston Independent School District. The organization conducted a survey to assess the need for latchkey programs throughout the city, and offers workshops for church and school groups for the development of needed latchkey programs.

In Los Angeles, a consortium has been formed to develop child care centers to serve the downtown area. The Alliance of Businesses for Childcare Development (ABCD) is a consortium of downtown public and private employers and voluntary organizations. ABCD has opened one child care center and plans to create three additional centers by the end of 1990 for a total capacity of 300 children from 6 weeks to 5 years of age. ABCD develops the centers and gives preferential enrollment to employees of companies that contribute funding to a center.

The Child Care Alliance for Resource and Development is an agency which receives funding from the city of Concord, California, to support child care services in the city. One project of the Child Care Alliance matches a Concord employer's contribution for employee child care expenses up to $100 a month for licensed child care. City funding for the Child Care Alliance is derived from a fee assessed after July 1985, to developers to mitigate the impact of development on the city's child care delivery system.

Expansion of Family Day Care Homes

Two programs that are expanding the supply of licensed family day care homes over a wide area are the California Child Care Initiative, with headquarters at the BankAmerica Foundation in San Francisco, and The Neighborhood Child Care Initiatives Project in New York City. The California Child Care Initiative, in its second year of operation, has 20 private partners and 10 public partners and is developing services in 10 California counties. During the pilot year, the project developed 230 new licensed family day care homes and 5 school-age child care programs making available spaces for over 1,000 children. During the second year of operation, the project will continue its recruitment, training, and start-up of providers as well as offer ongoing support to the newly established providers through a followup, retention program.

The Neighborhood Child Care Initiatives Project is funded by the American Express Foundation, the Carnegie Corporation and eight other corporations. Child Care, Inc., the project manager, will work with community agencies to develop community-based networks of licensed family day care homes. Before the project began, only 120 licensed family child care homes for clients who were not receiving government child care assistance existed in New York City. Thirty areas of the city have been identified as potential areas for community-based networks.

School-Age Projects

Public-private partnerships have formed in many cities to develop school-age child care programs. As one part of its child care initiative, the St. Paul Chamber of Commerce worked with the area schools on a parent survey to evaluate the supply and demand of school-age child care. From the survey information, each school board is developing a five year plan for school-age care. The school board proposals will be submitted to a coordinating council that will address foundations for project funding. The school-age survey and project may serve as a model for duplication within the State of Minnesota.

Developers in Orange County, California, directly assisted in the startup of school-age child care by the school system. The Irvine Company provided a $250,000 grant for modular units at four schools for latchkey programs. Ten other developers provided $80,000 for water, sewage, and the necessary hookups. Parent organizations have utilized the space for infant programs and other activities during school hours when the latchkey program is not in session.

Community Task Force
In several cities groups made up of representatives from the public and private sector are evaluating child care needs in their community and studying solutions. The Kansas City Consensus Child Care Task Force has representatives from business, labor, neighborhoods, churches and academia to study the issues. The Denver Consortium, a coalition of child care advocates, government representatives and business representatives, recently sponsored a breakfast with the Governor to discuss child care concerns and share employer assistance options with approximately 150 business people. The Orlando Downtown Development Board is a special task force looking into the availability and affordability of child care in downtown Orlando, Florida.

Direct Child Care Services

Direct child care services include the employer's provision of child care in child care centers, family day care homes, school-age child care programs, summer day camps and programs for the mildly ill child. Through sponsoring child care, the employer can provide a child care alternative that serves the hours that employees need care. According to Burud's recent update of the list of employers providing child care services in the U.S., all direct services have increased since 1982, and the number of company-sponsored centers increased from approximately 200 in 1982 to 700 in 1987 (34).

Child Care Centers
An employer or union can sponsor a child care center located onsite or near the workplace. The advantage for the employees is that reliable child care is available to them near the workplace and at hours accommodating their work schedules. Because the children are close at hand, parents can visit the children, feel more assured about their care and respond quickly in emergencies. A nearsite center will serve only the child care needs of those parents who want center care near the worksite.

An onsite child care center is the most visible child care program and benefits the employer or union through a positive public image and publicity for sponsoring child care. Other benefits may include an enhancement in recruitment efforts and reductions in absenteeism and turnover of those employees using the center. The disadvantages include the costs in developing and managing a child care business. One center may serve only a portion of the parents if workers are located at various sites at a distance from the center. For a small company, the number of employees wanting the child care services may be too small to warrant a center.

In-House Programs. The child care center may be organized as part of the sponsoring organization. By keeping the center as part of the company, the employer retains control over the quality and functioning of the center, but is also liable for the center and responsible for its operation. Zale Corporation in Dallas has supported an onsite center for 8 years, and, when the company moved to a new office building, a decision was made to include a bigger and better center with a capacity for 85 children. Dominion Bankshares Corporation in Roanoke, Virginia, opened a center in 1986 as part of the Division of Human Resources, and the center was filled to its licensed capacity of 70 in 6 months. The Dominion center serves children 6 weeks to 5 years of age at low rates and is open to a work force that is 70 percent female and includes 950 employees at the main office and an additional 450 in the valley area.

Marquette Electronics in Milwaukee, Wisconsin, opened a program serving 24 children in 1984 in a small remodeled corner of the plant. Because of the increased demand for care and the satisfaction of management with the program, the center increased its

space and number of children. Hoffman-La Roche in Nutley, New Jersey, is a company which has sponsored a child care center for over 10 years but has added other parent support programs. In addition to a child care center licensed for 56—including school-age care—Hoffman-La Roche provides parent-child counseling, parent seminars and child care resource and referral services.

Parent-Run Centers. Some onsite and nearsite child care centers are run by a parent organization rather than the company. The company can avoid program management problems and reduce liability with a parent-run program. Merck Pharmaceuticals in Rahway, New Jersey, provided startup funding in 1980 and operating subsidies for 3 years for a parent-run, not-for-profit center that served Merck employees. The center serves 65 children, of whom 90 percent have parents working at Merck, and receives in-kind services from the company such as mailing and printing.

Several child care centers in Federal agencies, including 12 centers in the Washington, DC, area that have been in operation for many years, are parent-run programs. Similar to this self-supporting model, the Federal Government provided the space, and parents developed a not-for-profit child care center which opened in 1986 in Raleigh, North Carolina, to serve employees in the Environmental Protection Agency and the National Institute of Environmental Health Sciences. An amendment to Public Law 99-190, passed in December 1985, permits Federal agencies to provide rent-free space and utilities to provide child care services if space is available, if at least 50 percent of the children have a parent employed by the Federal Government and if priority enrollment is given to Federal employees. At each center a board of directors formed by the parent-employees pay for all expenses except for the rent-free space and utilities provided by the agency.

Contracted Services. A company can hire a child care management business or a child care chain of centers to operate a center for its employees. By hiring professionals to take charge of the program, companies can avoid daily management problems, can develop the program more quickly through the management skills of the child care professionals and can avoid including child care workers as company employees on the company wage and benefit schedule. Campbell Soup in Camden, New Jersey, hires Resources for Child Care Management to run its center which was opened in 1983 for 120 children.

Quad/Graphics in Pewaukee, Wisconsin, contracted with Teaching Centers, a local child care business, to establish and run a center for employees with extended hours to serve shift workers. Kinder-Care operates child care centers for Cigna Corporation in Connecticut, Allendale Insurance Company in Rhode Island, Union Mutual Insurance Company in Maine and Walt Disney World (two Centers) in Florida. La Petite Academy, Inc., runs child care centers for NASA in Huntsville, Alabama, Brookwood Medical Center in Birmingham, Mead Data Control in Dayton, American Bankers in Miami and Opryland in Nashville. Opryland supports 24-hour care and subsidizes care for low income employees by charging fees on a sliding scale according to the employee's hourly wage.

Foundation Funding. Few companies have provided child care centers for employees through using company foundation funding. Because of restrictions on foundations, the center cannot serve the company employees more favorably than the general public. The Stride Rite Foundation supports a child care center in Boston at which 50

percent of the enrollment are children of company employees. The Corning Foundation supports a child care center that serves any families in the community of Corning, New York.

Military Centers. The U.S. Defense Department operates more child care services for employees than any other employer in the United States. The number and types of programs vary with the military installation. The types of care at military installations include full-day care, part-day programs, hourly care, family day care and before/after school care. Many of the military child care centers remain open evenings and weekends and serve the parents' social child care needs as well as needs during working hours. The centers must meet regulations of the military branch rather than those of State licensing agencies.

Reserving Space in a Community Center

If a good quality child care center near a company has enough space to serve the children of company employees, the company may contract with the center to reserve slots for employees or give priority enrollment. The company might contract with the center to provide care at extended hours to cover employee work hours or to increase infant or school-age care to better serve employees. Services provided through an existing community center can be started more quickly, cost less and require fewer children than would the development of an onsite child care center.

America West Airlines contracts with a not-for-profit center in Phoenix to reserve one third of the slots for employees and to expand child care services to 24-hour care for 7 days a week to provide care needed by flight attendants. Proctor & Gamble contributed a large sum of money in 1984 for the startup of two child care centers located near the two largest company worksites. Proctor & Gamble employees receive priority enrollment at each of the centers.

Consortium Centers

A consortium center is a child care center formed by a group of employers to serve employees of each of the companies. Many employers do not have enough employees that choose center care to fill an onsite child care center daily with 35 or more children; therefore, a better alternative for these employers may be to join with other companies to form a consortium. The advantages over a company center are lower costs and fewer management responsibilities; the disadvantages are less visibility as a company program, generating less value for public image and publicity, a center location that may be less advantageous than an onsite center and the longer startup period required for developing the consortium agreement. Although the limited number of slots may be the perfect fit for a small company, the number may not be sufficient to serve all the requests for care for a large company. The consortium may develop as the result of a task force decision, a "catalyst" employer or agency that interests others in developing a program, or a real estate developer that stimulates the development of a program to serve employers in a business park.

The Atlanta Downtown Child Development Center, which opened in December 1985, developed after Rich's Department Store initiated discussion with four other companies interested in a consortium center. Each of the five companies shared equally in the space renovation and startup costs and is alloted 20 slots in the center. Corporate Child Care Consultants, who assisted in the startup of the Downtown Child Development Center, are assisting in the development of two other Atlanta consortium centers.

Emory University, the Center for Disease Control, Henrietta Egleston Hospital, and four businesses in Midtown Atlanta are developing consortium centers.

Goldi Bemel with the Burbank Unified School District spent 1 year pulling together 10 employers to support the Horace Mann Center which opened in 1984 in a former elementary school. Each employer contributed $10,000 to start-up costs and receives 20 slots in the child care center. The consortium includes NBC, Disney, Columbia Pictures, St. Joseph's Hospital, Lockheed, the City of Burbank, Burbank Unified School District and one share composed of both Burbank Studios and Warner Brothers.

The Glendale Unified School District manages a consortium center in the city of Glendale, California. The City of Glendale, Glendale Unified School District, Verdugo Hills Hospital, Glendale Memorial Hospital and Glendale Federal Savings and Loan contributed startup funds and in-kind services to the center which opened in a building in the central part of the city in January 1987. Members of the consortium formed the center to provide infant, toddler and preschool care for their employees, but plan for the center to be self-supporting with child care fees.

Another consortium center in California is the Warner Center Institute for Family Development, Center for Childhood Creativity which opened in March 1987, in Woodland Hills, California. Ten corporations provided startup costs and remodeling of a Los Angeles Unified School District building and receive equitable shares of the 75 spaces. United Way served as a catalyst in the development of the consortium center. California State University-Northridge provides the child care services and operates the center as a research laboratory. The project director, procured funding from the U.S. Department of Education, Fund for Improvement of Post-Secondary Education for staff training and curriculum development.

Consortium centers have also been developed through coordination between a real estate developer, companies in the developer's business park, and a child care organization. The catalyst to form these consortia has often been the developer or the child care organization.

The Prospect Hill Parent's Association Children's Center in Boston was begun by a business park developer and a child care consultant. The developer remodeled space for the center, and a not-for-profit association was formed to run a child care center for 45 children, provide computerized child care referral services, give parent seminars and other information services. In May 1987, as an additional service for companies in the office park, the park management paid the basic membership fee of the child care program for all its tenants. Some user fees for services are additional and are paid by companies and/or parents.

The Hacienda Child Development Center, with a capacity for 200 children, was established by the developers of Hacienda Business Park, a large business site in Pleasanton, California, that is expected to include 30,000 employees by 1996. The center, which cost over $2 million, is a state-of-the-art program designed in modules for 25 children. The International Child Resource Institute set up a four phase child care plan for Hacienda Park including the child care center, child care referral services, recruitment of family day care homes and school-age care in the community, and the "Parents' Place" in the administrative wing of the center for parent seminars and information

services. The developers covered the costs of the land and the center, and the owners' association will administer the project.

PAL Corporate Child Care, Inc., is a child care management and consulting company that works with the developer of a business park and employers within the park to form a cooperative child care center. PAL has started centers in Landover, Maryland, Crystal City, Virginia, Tysons Corners, Virginia, Fair Oaks, Virginia, and Westfields, Virginia.

Cityplace Development Corporation is planning to provide a center facility for its 150 acre mixed-use development project in Dallas and will be contracting with Child Care Dallas to run the program. The Irvine Company sets aside land in its master plan communities to be leased to private sector child care providers. La Petite Academy has a lease agreement with Williams Real Estate Company to provide a child care center in a downtown Tulsa business development.

La Petite Academy, Inc., with headquarters in Kansas City, Missouri, plans to build approximately 100 new centers a year and actively looks for good sites for child care centers. The company views real estate arrangements with developers and individual employers as one way to locate a good site for a center. Depending on the real estate arrangement, La Petite may provide guaranteed slots or discounts for the employer. The real estate approach was the basis for centers near Mead Data Central, American Bankers and the Tulsa development.

School-Age Child Care

School-age child care includes care for children before and after school and on school vacations when their parents are at work. Many employer-sponsored child care centers, such as the ones sponsored by Hoffman-La Roche and Rush-Presbyterian-St. Luke's Medical Center, include school-age child care along with programs for children under 6. The barrier to providing school-age care is the transportation between the school and the company center. In many communities, the school is close enough to the center for the school bus or a center bus to easily transport the children. Nyloncraft in Mishawaka, Indiana, has developed such a program with the school district. At factories and hospitals, evening shift workers can transport children who are out of school before their work begins.

Partnerships between employers and schools have resulted in the development of school-age child care at the schools. Projects by the Houston Committee Private Sector Initiative and donations by the Irvine Company in California have sparked school-age programs.

In St. Paul, 3M sponsored a "Youth Companion Program" to match teens with parents who needed care for elementary children on school vacation days. The teens received child care training at their schools.

Summer Day Camp

Companies have sponsored summer recreational and educational programs for school-age children during the summer vacation. For 15 years Fel Pro Industries in Skokie, Illinois, has bused employee children to a company-owned recreational facility for

summer day camp. Four years ago, Fel Pro added an onsite child care center open year round for the 2 to 6 year olds. S. C. Johnson and Son, Inc., also offers a summer day camp at the company's recreational facility in Racine, Wisconsin. In Minnesota, 3M contracts with the Eastside YMCA to expand the hours of the day camp and transport employee children between the company and camp. The camp includes a swimming program and activities at the Minnesota Science Museum.

Family Day Care Network

A family day care network is a group of family day care providers that has been recruited by a company to provide care for employee children. Usually the family day care homes are evaluated before being admitted to the network, and the providers receive training and support services such as monthly workshops, newsletters and access to a toy lending library. Fees are determined by and paid directly to the provider. A family day care network can be established more quickly and costs less for startup than a child care center. Care in the home community may also be more convenient for school-age children than an onsite center. It is usually less expensive to match a limited number of employees who need care at night and at odd hours with family day care homes than to provide 24-hour care at a center. One disadvantage of providing care at family day care homes for the employer is the degree of liability; the employer has little control over the care provided in the homes.

Lincoln National Corporation, with approximately 3,300 employees, is located in Ft. Wayne, Indiana, a city with no community child care referral services. A company child care counselor provides counseling and referral to 152 homes in the company family day care network as well as child care centers and preschool programs in the community. Besides the family day care network and referral services, the company offers a flexible spending account to save money on child care expenses, a parent support group for pregnant employees and parents, and access to a sick child care program in the community.

Steelcase, Inc., employs 8,000 employees in Grand Rapids, Michigan, and has one full-time and two job-sharing consultants to provide information and referral. Referrals are made to community child care facilities and homes. A home visit is conducted with each family day care home before a referral is made to that home. Providers who serve employees are asked to attend training and receive support services through joining the network. Steelcase also provides a drop-in child care facility within their HALO Fitness Center for member-employees.

Contemporary Ventures in Child Care, Inc., developed a network of family day care homes in Phoenix for America West Airlines. A child care project coordinator at the airlines refers parents to homes in the network.

Networks have been formed to address specific child care concerns. A child care agency in Santa Monica recruited a group of family day care providers who could be used for emergency care for the city employees. Child Care, Inc., in New York City is recruiting homes offering evening and night care for the city's uniform workers.

Care for the Mildly Ill Child

Several program models for care of the mildly ill child or "sick child-care" have developed across the country in recent years. Almost all models exclude children with a high fever or serious illness, and most group programs exclude children with infectious diarrhea and highly contagious diseases such as chicken pox. Child care programs for sick children cannot serve parents for all the days a child is sick, but the program can provide an alternative for days when a child is mildly ill. Program directors report that, because the concept is new to most parents, a small percentage use the program in the beginning, but repeat usage is high and additional parents use the service because of user recommendations. An employer saves the cost of a replacement or lost work time when an employee uses a sick child care program rather than staying home with a child. The various models of sick child-care include a center that cares only for sick children, a program within a hospital, care at a child's regular child care center, a family day care home and in-home providers.

Chicken Soup in Minneapolis is a child care center for mildly ill children which received startup assistance from the Department of Health and Human Services, Hennepin County and corporate and foundation funding. The program is divided into one room for respiratory illnesses, one for gastro-intestinal and one for chicken pox, and normally charges $35 a day. Many companies in the Twin Cities subsidize 50 percent or more of the cost for care of employees' children. Repeat usage of the center is 70 percent. In 1987, it became an entrepreneurial enterprise.

Transamerica Life Companies contracts with a hospital, California Medical Center-Los Angeles, to provide "Supercare for Kids," a child care program for mildly ill children. Transamerica remodeled a child care area in the hospital and pays $45 a day for each of the 12 beds set aside for the program. Transamerica's 3,700 employees, of whom 70 percent are women, have access to the program for $10 a day ($5 for subsequent days). The program has had equal usage by clerical, technical and management employees, and the repeat usage is over 90 percent. The development of another sick child care program for employees has been launched in Santa Monica. The city has set aside startup funding for an organization to develop a sick child care program which can be used by city employees.

National Pediatric Support Services operates two child care centers with each sharing a site with a center for sick children called Rainbow Retreat. Four employers provide a 20 percent subsidy for employees who use either the child care center or Rainbow Retreat in Newport Beach or Pasadena, California. The child care providers feel that sick child-care can be offered along with a child care center, thus providing a full-service child care program for parents.

"Wheezles and Sneezles" is a sick child-care program which began in 1978 with two caregivers in an apartment at the University of California-Berkeley and was licensed as a family day care home. The program was set up to serve children from a child care center.

Many companies subsidize sick child-care services provided in the employee's home. The Tucson Association for Child Care, Inc., screens in-home aides and provides 150 hours of training. The in-home aide checks in with a pediatric nurse by telephone once during the day. The City of Tucson, Tucson Electric Power Company, the University

of Arizona and other employers subsidize the costs for employees so that they pay only $1 an hour rather than the full cost of $7.85 an hour. Cargill, First Bank and 3M in Minneapolis and St. Paul subsidize in-home care for sick children provided by caregiver local agencies. At Cargill, certain caregivers are assigned to the company so employees are more likely to be assigned the same caregivers.

Information Services

The number of companies offering child care information services to employees has increased dramatically in the 1980's. In 1982 Burud reported that 37 companies sponsored information and referral services for employees, but she estimates that approximately 323 employers offered the services in 1987. Not only the number has increased, but the variety of information services has expanded to include many innovative programs to support families.

Some reasons for the rapid growth of information services are that they are easy to launch, take minimal administrative supervision and can be inexpensive. Child care referral agencies in most large cities offer child care referral, parent seminars and brochures on choosing child care to local employers. The child care agency provides all the services as well as keeps records on all requests for child care referrals, if referral services are provided. Employers may use referral services as a planning step for direct services because information gathered through referrals can give the employer an estimate of how many employees are seeking care and the availability of that care in the community.

Child Care Referral

A child care referral service provides a list of family day care providers or child care centers that matches a parent's request for child care. Some agencies may also refer in-home providers. The advantage of a referral service over a direct service at a company is that referral matches a parent's need for care with the type of care the parent wants and at the location the parent chooses *if the care is available.* Referral does not increase the amount of child care services available unless there is an aggressive resource component to increase the supply of care.

Along with a referral, parents are often counseled on how to choose a good quality child care program for their children. Child care seminars for employees and informational brochures may be included with the referral services provided for a company. Employers may contract with a national company to coordinate referral services at multiple worksites, hire a local child care agency or create an inhouse referral system.

Work/Family Directions in Boston develops multisite referral services for national companies by coordinating services through local child care agencies. The services are called "resource and referral" because child care resources are developed in the community in addition to the provision of referrals and information for parents. In the first year of Work/Family's IBM contract which served over 200 IBM worksites, the resource and referral project was responsible for the startup of 4,500 family day care homes, 350 centers and 150 in-home providers. In the Work/Family model, counselors check with child care providers to ensure that an employee receives a referral to at least three child care providers that have openings. Work/Family coordinates resource and referral services for IBM, Mitre, American Express, Hechinger, Kraft, McDonalds, Merrill Lynch Pierce Fenner & Smith, Inc., Pepsico, Pfizer, Pitney Bowes, Tandem Computers and Xerox and serves over 400,000 employees nationwide.

Child Care Systems, Inc., in Lansdale, Pennsylvania, provides information and referral services for 70 employers which represent 250,000 families throughout the U.S. As well as providing referrals, counseling and onsite workshops, Child Care Systems arranges a salary set aside program so that employees can save taxes by placing funds in a flexible spending account to be used for child care expenses.

The Planning Council Child Care Assurance Plan in Norfolk, Virginia, provides services in several counties in Virginia and Maryland and charges parents a yearly fee of $100 for the referral services. Seventeen employers provide either partial or total payment of the yearly fee for employees. The parent fee provides access to child care referrals for day care, 24-hour care and care for the handicapped, in-home mother substitutes for sick children, emergency care when the parent's regular provider is unavailable and regular monitoring of child care providers in the system. Through a grant from the Department of Health and Human Services, the Planning Council is establishing franchises so others can replicate the system.

Many local child care referral agencies have developed unique plans to serve employee needs. Family and Children's Services in Kansas City coordinates information from several child care referral agencies to provide child care referral in the metropolitan area as well as elder care and disabled adult care referral for employees at Hallmark and Blue Cross/Blue Shield. Child Care, Inc., in New York City provides resource and referral services for 16 companies by channeling referral requests to the appropriate child care referral agency within the five boroughs of the city. Child Care, Inc., provides training for parent counselors in the New York City child care referral agencies.

Action for Children in Columbus, Ohio, provides resource and referral services for 10 companies including CompuServe. At CompServe's 31 branch offices around the country, Action for Children provides the Parent Wellness Program, which includes written information on childcare and telephone counseling. The counseling covers any stress issues relating to children.

Some companies have referral information or a counselor within the company who provides child care referrals. Cargill in Minneapolis keeps a computerized list of providers in a seven-county area and supplies parents with a list according to preferred zipcode area along with a book on choosing child care. Transamerica Life Companies in Los Angeles has a counselor onsite two days a week and coordinates information from 11 child care referral agencies. An inhouse counselor at Mountain Bell, that employs 6,000 in the Denver area, uses community referral, resources, checks referrals and provides each parent verified openings for child care. In-house counselors at Steelcase (8,000 employees) and Lincoln National Corporation (3,300 employees) provide referrals to their networks of family day care homes and to community child care centers.

Parent Seminars

Parent seminars have been offered employees at many companies as the sole part of a company child care program. Parent seminars often are a part of resource and referral programs and a part of services offered by onsite child care centers. The seminars have been conducted during the employees' lunch break, during release time from work and after work hours. Many local child care agencies conduct parenting seminars for businesses as well as other organizations.

Seminar topics include child development, child care and work-family conflicts. A series of seminars may be designed to cover a particular topic, or a group of employees may meet regularly and choose topics of interest to the group. Parents at the office complex of the Miller Brewing Company in Milwaukee, Wisconsin, joined together as a support group and formed their own agenda for seminars.

As part of their company child care programs, Transamerica Life Companies and Lincoln National Corporation provide a series of seminars or workshops for pregnant women. Pregnancy and new mother support groups can assist employees in understanding company policies and benefits concerning pregnancy and childbirth, educate employees about child care options in the community and offer techniques to help balance work and family life. Second-time mothers provide additional support and guidance for the first-time parents. Many new mothers suffer excessive stress on the job or quit their jobs because they have difficulty coping with work and family responsibilities. The knowledge and support gained in the group can help parents balance the new demands of parenting and returning to work.

Latchkey seminars, which teach parents and children the responsibilities each have in such an arrangement, have been offered at many companies, including State Mutual Assurance Company of America in Worchester, Massachusetts, and at several automotive plants in Detroit by Americare Systems, Inc. At State Mutual, the program includes a series of five two-hour seminars for parents and children.

Telephone "Warmline" for Latchkey Children

In many cities across the country, organizations have developed warmlines for school-age children who care for themselves after school and during school vacations while parents are working. The warmline is a telephone number that is staffed by counselors who can provide information and support to children without adult supervision. Several television stations, including KCTV in Kansas City and WTMJ-TV in Milwaukee, have provided publicity and funding for the development of community warmlines. Over 200 warmlines have been modeled after the program designed by Phonefriend, Inc., in State College, Pennsylvania. For $25, volunteers at Phonefriend provide a start-up package for companies or agencies that are interested in developing a warmline.

Community Child Care Fair

Companies have sponsored child care fairs or displays at which local child care agencies can share information about their services with employees. In St. Paul, 3M sponsors a Community Care Fair every other year during the national "Week of the Young Child" and invites employees to attend the displays of over 60 agencies.

Pamphlets, Publications, and Videotapes

Employers have provided information through brochures and through child care libraries at the worksite. Wisconsin Electric Company collected information about the child care centers and child care referral services at their worksites around the State and made the information available to parents at each worksite. RTE Corporation in Milwaukee developed a packet of information for parents that included a list of local child care centers, pamphlets on how to choose good quality child care centers and contract for services, instructions on using the child care tax credit, and information on using a flexible spending account for child care expenses. Employers can acquire in-

formation on child care centers from the local day care licensing agency, and may procure access to brochures on evaluating the quality of child care from local child care organizations and the day care licensing agencies.

A child care library or media center at a company can include pamphlets, books and videotapes on parenting and child care. Included in Appendix A is a listing of the materials collected for a child care library by Americare Systems, Inc. Americare provides resource and referral services of General Motors employees and UAW members working for Ford Motor Company in the Detroit area as well as other corporate clients.

Financial Assistance

An employer can provide financial assistance to help parents pay their child care expenses. Financial assistance will not increase the supply of care or help parents locate child care, but financial assistance may allow a parent to choose a more expensive form of care which provides better quality and reliability. Employers' financial assistance has been in the form of discounts at community centers, subsidies for a percentage of the child care expenses or a tax savings through a salary set aside program.

Discounts

Employers have negotiated discounts at local child care centers for the employees at the company. If a child care center has openings, the center may offer a discount arrangement to promote the center to the large group of parents in the company. When the discount arrangement is made with a child care chain, the employees may be offered a discount at any chain center in a metropolitan area. The drawback with a discount arrangement is that it provides financial assistance only for those who use the designated centers.

La Petite Academy, with 550 centers in 27 States, offers a 10 percent discount to 160 employers. Discounts are offered to employers with over 400 employees in areas where space is available in the local centers. Many employers match the 10 percent discount with a 10 percent subsidy for child care. Children's World, with 240 centers, offers a 10 percent discount to a company if a minimum of 20 children will be enrolled and if the company will allow center promotion at the worksite.

Kinder-Care, the largest national child care chain, offers a 10 percent discount to company employees if the employer subsidizes 10 percent of the child care costs and if a minimum of 6 children will be using the services. Forty-five companies have a discount agreement with Kinder-Care.

Subsidies

Employers have provided subsidies for child care in a variety of arrangements. An employer may provide a flat amount or subsidize a percentage of the child care expenses for all employees or only the low income employees. The employer may pay the child care provider directly or reimburse the parents for child care expenses. The eligible child care arrangements for which a parent can receive a subsidy varies among employers. At the Conference Board in 1987 it was estimated that, outside of subsidies connected with discount agreements at child care chains, 25 companies provide subsidies for child care expenses.

For several years, Polaroid Corporation in Boston has provided child care subsidies for lower income employees that are calculated on a sliding scale according to family income. America West Airlines in Phoenix provides a 25 percent discount for any employee at one local center or at any of the family day care homes in the company network. City of Santa Monica employees with household incomes under $30,000 receive a $100 subsidy each month for child care expenses.

The 4C's Child Care Assurance Plan in Orlando, Florida, offers a system through which an employer can provide a 25 percent to 50 percent subsidy for child care expenses. The Assurance Plan provides counseling and referral for the employees, monitors the child care vendors, provides support services for the child care vendors and handles the payment of the subsidy which goes directly to the vendor. The 4C's Child Care Assurance Plan has been instrumental in the development of similar child care subsidy plans with local resource and referral agencies in 10 different locations in Florida as well as parts of Georgia and Virginia. The 4C's Child Care Assurance Plan will soon be available nationally through local resource and referral organizations.

Employers are also offering a child care subsidy as one option within a flexible benefits plan. A flexible benefits plan or cafeteria plan is one in which each employee may choose benefits from among two or more alternatives. Each employee usually receives an inflexible portion or core of benefits and chooses additional flexible benefits from various alternatives. Employers may hesitate to offer child care services as a fixed benefit because only a small proportion of employees would need the services each year, but an employer can add child care services to a flexible benefits package without concern about the equity issue. Hewitt & Associates in Minneapolis estimates that around 20 percent of major employers have flexible benefits plans, and 80 percent of those flexible benefits plans include a flexible spending account, either employer-funded or employee-funded, that can be used for child care expenses.

Tax Savings Through a Salary Reduction Agreement

A flexible spending account, discussed in the paragraph above, can be funded by a contribution of the employer or through a salary reduction agreement with the employee. If an employer meets the IRS requirements for a Dependent Care Assistance Program and a Flexible Benefits Program, each employee can reduce his or her salary by as much as $5,000 a year and place that money into a flexible spending account which can be used to pay for eligible child care expenses with pretax dollars. The employee saves money because no Federal taxes or social security taxes are paid on the salary set aside in an account for dependent care expenses. The employer also saves money because it is not required to pay social security or unemployment taxes on the salary that is set aside for child care. Estimates have been made that 1,000 to 1,500 or more employers have arranged salary reduction agreements for employees to save taxes on child care expenses.

The amount of money saved depends on the family income and the tax situation of the employee, but families with relatively low dependent care expenses and incomes under $22,000 usually do not benefit from this program and prefer to use the tax credit for their child care expenses. A more complete analysis of tax savings and program requirements are included in the tax section of this publication. Recognizing that low income parents would not benefit from a salary reduction agreement, the City of Santa Monica provided $100 a month subsidies for those with incomes under $30,000 along with the salary reduction agreement so that the child care benefit was more equitable.

An employer may have its lawyer or accountant establish the salary reduction program or may hire one of several companies that provide startup and administration of a salary reduction program for child care expenses. The Voucher Corporation organizes the startup of the plan, manages the money set aside from salary in the child care reimbursement account and issues vouchers that parents can use to pay for child care at participating centers and family day care homes. Voucher Corporation has provided the service at multiple worksites for Computer Vision, Abt Associates and a large Minneapolis-based company with 40,000 employees nationwide as well as for many local clients in Boston, Chicago, Milwaukee and Minneapolis.

One problem with introducing the salary reduction benefit has been the low enrollment of employees, which seems to be due to the complicated nature of tax savings. In order for parents to understand their potential savings with the benefit, a thorough education program must accompany the introduction of the benefit.

Contributions to Community Child Care Programs

In her report of employer assistance programs in 1987 as compared with 1982, Burud noted large increases in direct services and referral services but reductions in the number of companies that were providing donations to community programs. The hypothesis for the change was that companies are more interested in meeting the needs of their own employees than general donations for child care. In many situations, charitable donations can be used to develop child care services needed by the company employees as well as provide a community service. Proctor & Gamble in Cincinnati contributed $35,000 for the development of a resource and referral service to serve the community. Several companies contributed money for the development of Chicken Soup, a center serving mildly ill children in Minneapolis. Companies are contributing money as well as the expertise of company personnel to public-private partnerships around the country to increase the supply or improve the quality of community child care services.

The business community can contribute their support for child care programs under consideration by community groups and local government. Companies and unions can use their influence to lobby for child care legislation at the State and Federal levels.

Family-Oriented Work Policies

Family-oriented work policies are those policies that allow parents flexibility in their work schedules and leave time so that parents are able to provide the ongoing support needed by their growing children. Parents who have more flexibility to deal with family concerns may have less stress on the job, better productivity and a more positive attitude toward work than parents with inflexible work schedules.

Telephone Access

Company policies often discourage employees from receiving or making personal calls on the job. Parents can be relieved of stress and concern over children if they know that a child or babysitter can reach the parent by telephone if the need arises. A parent whose 12-year-old child returns to an empty house after school would like to call the child for mutual reassurance that everything is all right. An employer can establish a policy whereby parents can receive phone calls from family members at any time, not just in dire emergencies, and can make calls to their children or babysitter. Telephone access can reduce the stress of parents' concern about their children.

Time-Off Work for Family Concerns

Parents periodically need time off from work to provide care or support for their children. Working parents may need time during the workday to take children for medical appointments, to attend parent-teacher conferences or to attend a child's school performance. Sometimes, parents need to stay home with a sick child. Companies can have policies for parents which allow time off work for family concerns without jeopardizing their jobs or losing wages.

For short periods of time away from work, supervisors can allow workers to arrange for overtime work to compensate for lost work hours. To better serve parents' needs for short term time-off, Transamerica Life Companies of Los Angeles adjusted the company personal leave days so that employees could take the leave by the hour rather than requiring a full day's leave at a time.

Many working parents have no alternative other than to stay home with a sick child. If the child is very ill, the parent needs to be home with the child. If a company has restrictive leave policies, the parent must lie about his or her absence in order to stay within the company rules. Many companies allow parents to use personal sick leave to care for sick children, and some companies provide personal leave days that can be used for any reason, including use for a sick child. The Bureau of National Affairs, Washington, DC, inauguarated such a program.

Dominion Bankshares Corporation in Roanoke, Virginia, allows parents 5 days leave a year to care for sick children, and the leave for sick children is separate from the company's employee illness policy. Beginning in 1982, Hewlett-Packard replaced the sick leave program with a flexible time off program which allows employees 15 to 30 days off work for illness or whatever reason the employee chooses. Company officials chose to offer the more equitable leave policy because records had shown that 20 percent of the employees used 80 percent of the sick days in the past (35).

Maternity and Paternity Leave

Mothers need 6 to 8 weeks to recover from childbirth; therefore, women need a paid disability leave for at least 2 months in order to have a family without losing their jobs. Many parents would prefer to have additional leave time for either the father or the mother to care for the young child. Without the additional leave time, parents have problems finding any child care services for a young infant and have problems coping with the nighttime demands of an infant along with the daily demands of a job.

In most States, employers are not required to provide a maternity disability leave for childbirth or a parental leave without pay for the care of a newborn. In 5 States (California, New Jersey, Hawaii, Rhode Island, New York) that require disability insurance for all employees, a mother is entitled by law to take a paid maternity disability leave, and in 13 States (California, Colorado, Connecticut, Hawaii, Illinois, Iowa, Kansas, Massachusetts, Montana, New Hampshire, Oregon, Tennessee, and Washington) employers must hold jobs for women after childbirth. The Pregnancy Discrimination Act of 1978 ensures that pregnant women must be treated the same as other workers for the disability policy; therefore, pregnant women receive the same leave time and wages as would be allowed for any other disability. A survey of 384 of the largest U.S. corporations by the Catalyst Career and Family Center found that 95

percent of the companies offered disability leave for pregnancy, which included time off with some pay (36). Fifty-two percent of the companies offered unpaid maternity leave on top of the disability leave, and 37 percent offered unpaid paternity leave.

Federal legislation to require unpaid disability leave and parental leave to care for a newborn or seriously ill child was proposed in the 100th Congress but not enacted. However, Maine, Minnesota, Oregon, Rhode Island and Wisconsin have enacted requirements for parental leave.

Flexible Scheduling

Flexitime is a work schedule which allows employees to choose arrival and departure times within a range set by the employer. All employees work during a core period and work the required number of hours daily. It has been estimated that 13 percent of organizations employing 50 or more people have flexitime (37). The system allows parents to choose their arrival and departure times to better match their child care services or the local school schedule.

One source reports the effects of flexitime gathered from case studies and surveys of over 70 companies (38). With flexitime there are slight increases in productivity and significant reductions in overtime and recruiting costs. Absenteeism is reduced and tardiness is virtually eliminated in cases where employees are allowed flexibility on a daily basis. An improvement in employee morale was noted by 97 percent of the companies in one survey, and employees noted that flexitime allowed reductions in commuting time.

Part-Time Employment

Many parents who have heavy family responsibilities prefer to work part time rather than full time. A parent with a newborn or newly adopted child often prefers to reduce his or her workload to part time in order to spend more time with the young child. Of all workers in 1985, 27 percent of women were employed part time and 10 percent of men were part time workers (39). Some problems with part time work have been that the jobs were lower paying than comparable full time jobs, few if any benefits have been provided, and offered no promotion or advancement. Parents are forced to sacrifice a great deal in order to change to a part time schedule.

Experience with part-time workers has proven beneficial for the employer. In a survey of 481 organizations employing part-time workers, 62 percent of the companies reported higher productivity of the part-time workers over full-time workers and only 5 percent reported decreased productivity (40). In St. Paul, Control Data opened a bindery staffed entirely by part-time workers and found that the staff had lower absenteeism and tardiness than full-time workers at similar worksites (41). The Massachusetts Department of Public Welfare reported that the part-time employees carried 89 percent of a full case load and had a significantly lower turnover rate than full-time workers (42).

Employers could establish part-time positions with pro-rated benefits and a ladder for advancement. The positions would help parents of young children meet family responsibilities while continuing with their careers. By offering part time work opportunities for new parents in a company, the employer may be able to retain a trained worker who would have otherwise quit.

Job Sharing

In a job sharing arrangement, two people share the responsibility of one full-time job. With job sharing, the two sharers can restructure a career-oriented professional position that cannot be easily separated into two part time jobs. A new employee can be paired with a veteran for training. The employer has more flexibility because both employees can work during peak work hours. Sharers have more flexibility in their schedule and provide more continuity at work because one can cover for the other's illnesses or child care emergencies.

Job sharing has been done with social workers, probation officers, nurses, residents, interns, lawyers and other professional positions (43). Rolscreen Company in Pella, Iowa, offered job sharing to its 2,000 employees, and 50 pairs of assembly line workers chose to job share. Overall absenteeism of the pairs fell from 5.8 percent to 1.2 percent when they moved to job sharing (44).

Job sharing offers an excellent opportunity for employers to retain valued employees after childbirth and for employees to continue their careers at a reduced work schedule.

Flexplace Work

Flexplace work or work in the home allows an employee more control over his or her work schedule and eliminates commuting. Parents may prefer the flexibility of work at home when they have many parenting responsibilities. An estimated 15,000 people work in their homes presently, but the Office of Technology Assessment reported that 15 million computer jobs could be relocated to homes (45). John Wiley & Sons experimented with flexplace work and decided to include the option in company policy after the successful experiment. Wisconsin Physicians Services in Madison hires 100 homeworkers who work less than 20 hours a week at wages well below the full time union wages at the company. A major concern of union leaders is that homeworkers will be exploited by the employer.

The major problem in designing a program for a small business is the small number of parents that would utilize the service. The advantage of a small business is that managers are often willing to discuss individual work schedules and policies, and the employee may be able to negotiate schedule changes that would fit his or her child care needs. Many small businesses have allowed employees flexibility in arranging their work schedules around their family responsibilities.

Few small businesses have enough employees with young children to sustain an onsite child care center. The costs for a center facility and personnel can be very high for a small number of children. For 5 years, Group 243, Inc., a Michigan advertising agency with 150 employees, has run an onsite child care center with a capacity of 50 to 55 children. The 35 children who are presently served at the center are all children of employees. Although the company pays a substantial subsidy for the program each year, the management feels that the employees need the service.

Rampart Group, Inc., a 15-employee firm in Los Angeles, set aside 400 square feet in the office as a child's area with a babysitter to care for the president's child. The babysitting service was also used by other employees at the company.

Small businesses may join together to form a consortium child care center that can serve employees from each of the companies in the consortium. The small businesses share the cost of one center and receive the limited number of child care spaces needed by each employer. The Prospect Hill Parent's Center in Waltham, Massachusetts, is supported by small and medium sized businesses that have under 300 employees and are located within 4 miles of the site. Each company pays a participation fee and user fees for the various services offered: child care center, school-age program, child care referral, resource library and parent seminars. As an amenity to the companies which are located in the office park, the park management pays the participation fee.

Small businesses can contract for a community agency to provide child care referrals for employees if the agency is willing to charge for services on a "per referral" basis or if the agency offers a program with the limited level of services needed by the small business. A group of small businesses might contract with the agency for child care referrals and parent seminars at a central location for employees from all of the businesses. Corporate Child Care Consultants in Atlanta provide child care referrals for small businesses, provide pamphlets on choosing child care along with the referrals, and charge the businesses on a "per referral" basis.

Action for Children in Columbus offers a Parent Wellness Program for small businesses. A child care counselor is available onsite for 1 hour every other week in a highly visible location to provide counseling on children's issues. The program is inexpensive ($1,500 a year) but gives employees access to an outside expert to discuss their child care concerns.

Subsidies for child care and salary reduction agreements to save taxes on money used for child care expenses are two options that can easily be established at small businesses. Planners should consider the nondiscrimination rules as they evaluate the use of the plan at a small business. Many law firms and consulting firms have established salary reduction agreements for employees to save taxes on child care expenses. Child Care, Inc., in New York City has offered training sessions for small businesses on how to set up a Dependent Care Assistance Plan which can be used either for employer subsidies or for a salary reduction agreement.

Planners should consider how money spent by an employer to provide child care support programs for employees will be viewed by the Internal Revenue Service for tax purposes. For the employee's taxes, employer-provided subsidies or services might be viewed as additional compensation for the employee, a nontaxable fringe benefit, or a minor service, excludable from taxes, that is necessary for the employer to conduct business. The tax consequence of the employer might be consideration as a business expense, an investment or a charitable contribution.

Following is a general description of some Federal tax issues to be considered in planning child care support programs. Planners will also need to consider State taxes with respect to the various programs. Planners should consult with their attorney or accountant to examine how the tax issues of a proposed program relate to their particular company or agency.

Employee's Federal Tax Credit for Child Care Expenses

Any tax paying parents who pay for care of a child under 13 years of age or a disabled dependent while they are working, looking for work, or attending school full time are eligible to claim the child care tax credit, pursuant to Section 21 of the Internal Revenue Code (IRC). Child care expenses covered through a Dependent Care Assistance Program (DCAP) with an employer are not eligible for the child care tax credit. Further, the Family Support Act of 1988 requires that the additional eligible expenses (in excess of DCAP) are to be reduced, dollar for dollar, by the amount of expenses excluded from the taxpayer's income through the DCAP.

The amount of the tax credit is determined by the expenditures for child care and the adjusted gross income of the taxpayer. The maximum amount of child care expenses for which a credit can be taken is $2,400 for one child and $4,800 for two or more children. The qualified expenses cannot be more than an individual's earned income, if unmarried, or the smaller of the two earned incomes of married spouses. The credit is 30 percent of the qualified expenses for taxpayers with adjusted gross incomes of $10,000 and below. The credit is reduced by 1 percent for each additional $2,000 of income or fraction thereof, but does not drop below 20 percent. The maximum child care tax credit for a taxpayer with an adjusted gross income of up to $10,000 is $720 for one child and $1,440 for two or more children. The maximum credit for a taxpayer with an income above $28,000 is $480 for one child and $960 for two or more children. The following table shows the maximum allowable credit for various income levels.

Maximum Child and Dependent Care Tax Credit

Adjusted Gross Income	Percent	One Dependent	Two or More Dependents
Up to $10,000	30	$720	$1,440
10,001 to 12,000	29	696	1,392
12,001 to 14,000	28	672	1,344
14,001 to 16,000	27	648	1,296
16,001 to 18,000	26	624	1,248
18,001 to 20,000	25	600	1,200
20,001 to 22,000	24	576	1,152
22,001 to 24,000	23	552	1,104
24,001 to 26,000	22	528	1,056
26,001 to 28,000	21	504	1,008
Over $28,000	20	480	960

Parents' child care expenses that might qualify for the tax credit include care at a child care center, in an after school program, at a family day care home, by an in-home caregiver or by a housekeeper who also cares for the children. A full explanation of the tax credit is found in the free Internal Revenue Service booklet, *Publication 503, Child and Dependent Care Credit.*

The tax credit is not a refund to individuals but only a credit against taxes. Parents with incomes below $10,000 may have a qualified tax credit that is higher than their taxes. In such a case, the parents receive no refund for the credit in excess of their taxes and, therefore, receive less benefit from the credit than higher income families. To help parents take advantage of the child and dependent care tax credit, employers can provide informational reminders in company newsletters and assistance in interpreting the qualifications for the credit.

Dependent Care Assistance Program

The Economic Recovery Act of 1981 established child care services as a fringe benefit that is not included in the employee's taxable income. In order for the amount paid or incurred by the employer for dependent care assistance to be excluded from the employee's gross income, the program must qualify as a Dependent Care Assistance Program (DCAP) as described in Section 129 of the Internal Revenue Code. Through a DCAP, the employer may assist in child care services by providing care in a company-sponsored child care center, by providing money to subsidize any child care chosen by an employee or to pay a portion of employees' child care costs at selected providers.

A Dependent Care Assistance Program is a separate written plan of an employer for the exclusive benefit of employees. The employees' rights under the plan must be legally enforceable, and the employer must have intended to maintain the plan indefinitely when it was established. Although nondiscrimination guidelines require that the plan cannot discriminate in favor of high-paid employees, the plan can favor low income employees and provide extra subsidies for those parents who have the hardest time covering their child care costs. Following is a general description of the guidelines for a DCAP. The child care services that qualify for the DCAP are similar to the child care tax credit although the maximum allowable expenses differ. The Internal Revenue Service will not issue regulations on IRC Section 129 but will provide clarification through notices and Revenue rulings.

Notice

- The employer must provide reasonable notice of the terms and eligibility of the program.

- Effective on a date as early as January 1, 1988, or as late as January 1, 1989, the notice must include a description of the child care tax credit available to them and a statement of circumstances under which the tax credit is more advantageous than exclusion from taxes under the DCAP. (This is an issue when an employee chooses to reduce salary and place that amount into a DCAP.)

Eligible Child Care Services

- Dependent care assistance includes the payment or provision of services for the care of an employee's dependent who is under 15 years old or for an employee's dependent or spouse who is physically or mentally incapable of caring for herself or himself. The assistance does not include educational expenses for a child in grade one or higher.

• The amount excluded from gross income of the taxpayer in a DCAP a year shall not exceed $5,000. The maximum amount is $2,500 for a separate return by a married individual.

• The amount of the assistance cannot exceed the income of an employee who is not married. For married employees, the assistance cannot exceed the lesser of the income of the employee or the income of the spouse. The earned income of a spouse who is a student full time or who is incapable of caring for herself or himself is deemed to be $200/month for one dependent in care and $400/month for two or more dependents in care.

• The payments for dependent care assistance cannot be made to a person who is a dependent of the employee, the employee's spouse or one of the employee's children under 19 years old.

• Payments made by the employer for dependent care assistance cannot be reported on the employee's tax form as expenses for calculating the child care tax credit.

Reporting Requirements

• Before January 31, the employer must provide the employee with a written statement showing the amount paid or incurred by the employer for dependent care assistance for the employee during the previous calendar year. A statement must indicate any amount of the fringe benefit includable in income.

• The employer must calculate the services provided at an onsite center in a certain manner. For taxable years beginning on or after January 1, 1987, the amount in an individual's DCAP for the care of a dependent is based on utilization and the value of the services provided.

• The employer must report the number of highly compensated employees, the number eligible to participate in the plan, and the number actually participating. The employer must also report to the IRS and to affected employees any discriminatory excess.

New Nondiscrimination Tests

• Effective on a date as early as January 1, 1988, and as late as January 1, 1989, the DCAP will have to meet one of two nondiscrimination tests.

• One test requires that the average benefit provided to employees who are not highly compensated is at least 55 percent of the average benefits provided highly compensated employees. If the DCAP is a salary reduction agreement, employees whose wages are under $25,000 will be disregarded for the test.

• For the second test, the percentage required is 75 percent rather than 55 percent, but three additional eligibility requirements are added.

- Non-compliance with the new discrimination rules results in taxation of the highly compensated employees on the discriminatory portion of their benefit.

DCAP Through a Salary Reduction Agreement

The employer and employee may agree to reduce the employee's wages by a certain amount which will be placed in a Dependent Care Assistance Program for the employee. Through such an agreement the employee can avoid paying Federal income taxes on the amount used for dependent care assistance, and the costs to the employer for dependent care assistance are only the costs in setting up the plan. The employer will probably save money because no social security or unemployment insurance payments are made on amounts set aside in a DCAP although those payments would be required if that amount were included in salary.

In order for an employer to provide salary reduction agreements for dependent care assistance, the employer must have a written plan for a DCAP and for a flexible benefits plan under IRC Section 125. The employer can establish a new flexible benefits or cafeteria plan that allows a choice between cash or dependent care assistance, or the employer can amend an existing flexible benefits plan to include a DCAP. The account of money set aside that can be used to buy nontaxable benefits is often called a flexible spending account.

There are restrictions to the use of salary set aside in a DCAP. At the beginning of a plan year, the employee must agree to have a specified amount of compensation set aside each month in a DCAP that can be used for eligible child care expenses. The employee cannot change or "revoke election" of the benefit unless there is a change in family status, such as marriage, divorce, death of a spouse or child, etc. Neither can an employee carry over an unused portion of DCAP to be used in the following year. The employee must forfeit the unused portion of the money set aside. To avoid forfeiting money, the employee should use conservative estimates for child care costs. Those eligible child care costs that are not covered by the DCAP account can be reported on the individual's tax return for the child care tax credit.

The amount of money that an employee saves by placing a specified portion of salary in a nontaxable DCAP is a combination of the Federal taxes and social security that would be owed the Government on that specified portion of salary. The individual may also save some State employment taxes. Individuals in higher tax brackets will save more money than those in lower tax brackets. As the tax rates are reduced during 1987 to 1989, the potential saving through using salary reduction agreements will be reduced accordingly. The social security savings will be eliminated on amounts over the specified salary maximum ($43,800 for 1987) over which no social security payments are required. Many lower income employees may save more money by choosing salary and reporting their child care cost for the child care tax credit rather than taking the salary reduction and nontaxable DCAP.

Another factor that influences the savings through DCAP are the total child care costs. The maximum qualified expenses are $2,400 for one child and $4,800 for two or more children for the child care tax credit. For the DCAP the maximum is $5,000 for either one or more children. The DCAP becomes even more advantageous than the tax credit when the costs for one child are between $2,400 and $5,000. An individual with $9,800 in child care costs for two or more children could maximize savings by placing $5,000 of salary in DCAP and reporting the child care tax credit for the remaining $4,800 in costs.

The savings that an employee will have by establishing a DCAP through a salary reduction agreement depends on the individual's child care costs and particular tax situation. Each individual should compare her or his benefits from the tax credit and from the DCAP before electing to set aside salary in DCAP. The employer should also estimate how many employees with dependent care expenses could save more money through using a salary reduction agreement. If part of the work population are minimum wage or low income employees who would not benefit from a salary reduction agreement, the employer might provide a subsidy to assist parents with family incomes below a certain level as well as provide a DCAP through a salary reduction agreement which would save money for higher income employees. For the DCAP in a salary reduction agreement to comply with regulations for cafeteria plans, key employees cannot choose more than 25 percent of the benefit, as described in IRC Section 416(i). Following is a chart which gives a rough estimate of savings an employee might have by reporting child care expenses through the child and dependent care tax credit or through a DCAP established by a salary reduction agreement.

Comparison on 1987 Federal Tax Savings for Child Care Expenses When Using A Salary Reduction Agreement vs. The Child and Dependent Care Tax Credit

	Adjusted Gross Income	SRA	Credit	Net Tax Savings SRA (Cre)
$2,500 in Child Care Expenses				
Single parent	$15,000	553	648	(95)
1 child	25,000	553	528	25
in care	35,000	878	480	398
	45,000	839	480	359
	55,000-$75,000	875	480	395
Single parent	$15,000	553	675	(122)
2 children	25,000	553	550	3
in care	35,000	878	500	378
	45,000	793	500	293
	55,000-$75,000	875	500	375
Husband/wife	$15,000	553	648	(95)
1 child	25,000	553	528	25
in care	35,000	553	480	73
	45,000	793	480	313
	55,000	738	480	258
	65,000-$75,000	875	480	395
Husband/wife	$15,000	479	*426	53
2 children	25,000	553	550	3
in care	35,000	553	500	53
	45,000	793	500	293
	55,000	700	500	200
	65,000-$75,000	875	500	375

Comparison on 1987 Federal Tax Savings for Child Care Expenses When Using A Salary Reduction Agreement vs. The Child and Dependent Care Tax Credit—Continued

	Adjusted Gross Income	SRA	Credit	Net Tax Savings SRA (Cre)
$5,000 in Child Care Expenses				
Single parent	$15,000	1,127	648	479
1 child	25,000	1,107	528	579
in care	35,000	1,757	480	1,277
	45,000	1,717	480	1,237
	55,000-$75,000	1,750	480	1,270
Single parent	$15,000	1,077	*914	163
2 children	25,000	1,107	1,056	51
in care	35,000	1,596	960	636
	45,000	1,671	960	711
	55,000-$75,000	1,750	960	790
Husband/wife	$15,000	1,009	648	361
1 child	25,000	1,107	528	579
in care	35,000	1,107	480	627
	45,000	1,671	480	1,191
	55,000	1,400	480	920
	65,000-$75,000	1,750	480	1,270
Husband/wife	$15,000	783	*426	357
2 children	25,000	1,107	1,056	51
in care	35,000	1,107	960	147
	45,000	1,671	960	711
	55,000	1,400	960	440
	65,000-$75,000	1,750	960	790

Note. Tax savings are based on simple calculations using 1987 Federal tax rates, personal exemptions and standard deductions. The savings include the reduction of social security (FICA) taxes based on a rate of 7.15 percent up to a maximum salary of $43,800. The reduction in an individual's payments of social security taxes may reduce future social security benefits. Each family's tax savings will vary depending on their specific tax situation.

*The Federal taxes were lower than the allowable credit, resulting in a reduced savings.

Employer's Yearly Expenses

Amounts paid by the employer that produce a benefit that lasts for no more than 1 year are deductible to the employer if they qualify as ordinary and necessary business expenses under IRC Section 162. Expenditures for child care services provided by the employer for the welfare and morale of employees are business expenses because these services help attract and retain employees and increase productivity. Payments for operating costs at a child care center, payments for reserving slots in a child care center, payments for child care at a community home or center, costs incurred in providing information and referral services and costs in presenting parent seminars are examples of employer expenditures that might be deductible as business expenses.

Employer's Capital Expenses

Capital expenses are costs incurred for assets that have a useful life of more than one year such as land, buildings and equipment. Employers can depreciate child care center property such as building, equipment and major remodeling of a building under the Accelerated Cost Recovery System described in IRC Section 168. Small business may write off as an expense 100 percent of personal property that would normally be depreciated up to a maximum of $7,500 in 1988-1989 and up to $10,000 in 1990 (IRC Section 179).

Start-Up Expenses for New Businesses

Start-up and investigatory expenses incurred in acquiring or creating a new child care center may be amortized over a period of 60 months or more, under IRC Section 195. Eligible expenses include planning and investigatory costs with a useful life less than one year, not capital costs. Start-up expenses incurred before opening the center might include costs for consultant services, staff training, needs assessment for planning the center and advertising.

Charitable Donations to Community Programs

An employer may donate money to a charitable, tax-exempt program and deduct the contribution as a charitable donation. The total deduction that IRS allows a corporation for charitable contributions during a year is 10 percent of the corporation's taxable income as defined in IRC Section 170. However, if the employer receives child care services for employees in return for the donation, then the deduction may be disallowed on the theory that the employer is purchasing a service rather than making a contribution.

Establishing Tax-Exempt Child Care Programs

An employer-related child care program could be established as a not-for-profit corporation, if State laws so permit, and filed with the IRS for exemption from Federal taxes. Employers could not deduct donations to the program from Federal taxes as charitable contributions unless the program had secured tax-exempt status under IRC Section 501(c)(3). Nonprofit organizations that are organized and operated exclusively for religious, charitable, educational or certain other purposes, and meet necessary requirements, are exempt from Federal income tax under 501(c)(3).

For purposes of 501(c)(3), "educational purposes" includes the provision of care of children away from their homes if two provisions are met according to IRC Section 501(k). The first provision requires that substantially all of the care provided by the organization is for purposes of enabling individuals to be gainfully employed. The second provision is that the services provided by the organization are available to the general public.

Many consortium projects, in which several companies provided support in developing a child care program, have obtained tax exempt status under 501(c)(3). Several employee-run child care centers, including a few centers for Federal agency employees that receive free space from the agencies, have 501(c)(3) tax exempt status.

Services Provided Through Employer's Private Foundation

Several restrictions are imposed on private foundations. Of particular interest to employer-related child care organizations are prohibitions on self-dealing between the private foundation and its substantial contributors as defined in IRC Section 4941. The prohibition on self dealing may preclude furnishing services to employees of a major contributor in a manner more favorable than to the general public. Employers have used foundation money to establish child care centers that served their employees as well as the general public. The Stride Rite Foundation has provided support for a child care center that serves employees' children and community children equally. The Corning Foundation established a child care center that enrolled children in a community where Corning is a major employer, but the center did not give priority enrollment to employees' children.

Targeted Jobs Tax Credit

An employer may take a targeted jobs tax credit for certain wages incurred by or paid to members of targeted groups who begin work before December 31, 1988. Many child care businesses have hired members of targeted groups to work in their child care programs and have received the tax credit.

Members of targeted groups are persons who are: handicapped individuals undergoing vocational rehabilitation, economically disadvantaged youths from 18 to 24 years old, economically disadvantaged Vietnam era veterans, individuals receiving Federal welfare benefits or State and local general assistance, economically disadvantaged youth participating in a cooperative education program, ex-convicts, WIN registrants, involuntarily terminated CETA employees and qualified summer youth employees. The person must be certified as a member of a targeted group by the designated local agency before she or he begins employment.

The amount of targeted jobs tax credit allowable for a tax year is 40 percent of the first $6,000 of qualified first-year wages. For summer youth employees, the credit is 85 percent of the first $3,000 of qualified wages.

Needs assessment for family-oriented policies and benefits involves a careful investigation of company management objectives, employee child care needs and preferences, and community child care services. Models for company involvement are evaluated in reference to meeting the management objectives and employee child care needs within the context of the community child care services.

The actual needs assessment process will vary among companies as the management styles of companies vary. The union or employee association may serve as the planners rather than a management committee. Within any organization, a task force will need to examine the sponsoring organization's objectives as well as the employee demand for and the community supply of child care services. In examining the issues, the planners should be aware of the variety of programs and policies that companies have used to assist working parents and the management benefits that can be derived from each program.

Establishing a Task Force

The child care task force at a company will be responsible for examining the issues and recommending child care policies and programs for the company. The planning group must be able to understand the variety of models for child care support, evaluate the company situation and persuade the company decisionmakers to adopt the recommended program.

In setting up the task force, it is best to include persons that represent major groups in a company and persons with power and influence. It has been suggested that planners should be chosen who represent opinion leadership, formal authority and major factions or vested interests, and display characteristics of public relations ability, credibility and respectability (46). A child care task force should include among its members a management representative who can influence decisionmaking, an influential labor representative, parents knowledgeable about child care needs and approaches, and persons with skills in personnel management, legal issues and public relations.

One of the first jobs of the task force will be to learn about model programs and policies used at other companies and the benefits of each to employees and management. A good way to learn useful information and meet local experts in the field is through attending periodic workshops and conferences on employer-sponsored child care programs that are offered by child care agencies or the local chamber of commerce. Publications, such as this and others listed in the resource section, provide an abundance of information on the field. A consultant can provide a full overview of the field and describe child care initiatives in your industry and in your community.

Company Objectives

Early in their investigation, the task force should discern the company objectives for considering child care programs and policies. Is management interested in enhancing recruitment, reducing absenteeism or lowering the job turnover rate through the child care program? Do officials want to attract women back to their jobs after pregnancy? Are officials concerned about the job requirements for odd working hours and overtime which tend to conflict with family responsibilities? Does management want to promote a positive public image for the company or the company's product through the sponsorship of a child care program? Does management want to provide a public

service for the community as well as company employees? Do officials want to assist employees by locating or providing the child care services that are needed while at work?

Some objective might be stated by management at the formation of the task force. Through discussions and interviews with the top management officials, the planners can identify the individual objectives and concerns that company officials have about the development of child care programs and policies. Throughout the planning phase, the objectives and concerns of management should be considered in designing a child care program for the company. Through addressing the objectives as well as the concerns of management officials in the program design, the task force will more likely develop a program that will be adopted, provide the desired results and retain the support of management.

Workplace Policies and Demands

Needs assessment includes evaluating the policies at the workplace and how these support or conflict with employees' family responsibilities. The task force needs to appraise work policies from the perspective of an employee who has parenting responsibilities.

One need of parents is flexibility in their work schedule to allow them to provide the support and care for their children when needed. Some vocations by their nature require a stricter adherence to established work hours. Store clerks and assembly line workers have designated hours to cover their posts, while accountants or secretaries may complete their tasks within a flexible time framework. Even within companies where the jobs require the most rigid work hours, leave policies and work schedule options can provide flexibility that will better enable parents to care for their children. Do the policies in your company assist parents or block their flexibility? Calculate your "Parental Flexibility Ratio" using the following chart.

Work Policies Related to Parental Flexibility:
Determining the Parental Flexibility Ratio of a Company

Check the appropriate space:

1. **Telephone Access** yes____ no____
   Employees can *easily* receive calls from or make calls to family members during work hours.

2. **Flexible Scheduling** yes____ no____
   Employees may choose daily arrival and departure times as long as they work a set number of hours daily and work during established core hours.

3. **Paid Sick Leave to Care for Sick Children** yes____ no____
   Employees are allowed to use sick leave to care for their sick children. The company may offer an alternative arrangement in the form of general leave time, a prescribed number of days with pay that can be used for vacation days, sick leave or personal time at the employee's discretion.

4. Personal Leave Time yes____ no____

Employees are allowed time off work with pay during normal working hours for children's appointments. The leave time could be allowed through personal leave days or time off with the lost work time made up during the week.

5. Parental Leave

A. Paid Maternity Leave yes____ no____

Mother is allowed at least six weeks paid disability leave for the birth of her child.

B. Extended Maternity Leave With Job Security yes____ no____

Mother is allowed at least 6 months leave without pay and is guaranteed the same or similar job upon return after the birth or adoption of an infant.

C. Extended Paternity Leave With Job Security yes____ no____

Father is allowed at least 6 months leave without pay and is guaranteed the same or similar job upon return after his child's birth or adoption of an infant.

6. Overtime Choice yes____ no____

Employee may decline to work overtime hours without jeopardizing her or his job.

7. Part-time Employment or Job Sharing yes____ no____

Employee has the option to move to a part-time position or share one full-time slot with another worker.

8. Flexplace Work yes____ no____

Employee is allowed to do part or all of work at home.

9. Relocation Services yes____ no____

Transferred employees receive family support assistance such as help in locating a job for the spouse, appropriate schools, and good quality child care.

TOTALS yes____ no____

Parental Flexibility Ratio Equals Total Yes: Total No
Your Company Ratio _____ : _____

The Parental Flexibility Ratio gives you a rough estimate of the flexibility that your company allows parents to attend to their family responsibilities. The highest parental flexibility is 11:0 and the lowest is 0:11. The lower the parental flexibility, the higher the work/family stress likely is at a company. The task force will need to examine each of the work policies mentioned in the Parental Flexibility Ratio and consider the level of work/family stress and the degree the work/family stress might be influencing tardiness, absenteeism, reduced productivity and stress on the job.

The task force should also consider the informal policies that supervisors use when workers need time for family concerns. Some supervisors may be helping parents by arranging work around infrequent family responsibilities that occur during worktime, while other supervisors may require a rigid adherence to policies which accentuate parental difficulties.

Employee Child Care Needs

To begin developing a picture of employee child care needs, the task force should gather information about the employees, their work schedules, their families and their homes. Personnel data should provide information on the number of employees in each age group by sex. Through that personal data, you can identify the number of employees in the child-bearing age range by sex of the employee. Is the company labor force expected to increase, decrease or remain stable in the next few years? Work force projections can show an anticipated increase or decrease in the need for child care.

What are the wages of your employees? Employees who earn a minimum wage will have to depend on a spouse's earnings or government subsidies to be able to afford child care services. The cost of child care is a major problem for low income families who are often forced to use less dependable care for their children because of the lower cost of the services. Examination of the number of employees at each wage level can indicate the number of employees for whom the cost of reliable care may be a major problem.

How many employees work on each work schedule or shift? Do employees work overtime or travel overnight for the company? Work schedules show the hours and days that child care might be needed by employees. Work and break patterns as well as information on company communication vehicles will be useful for the task force in planning ways to gather additional information from employees and share information about the project.

Health insurance records may show the number of the employees' dependent children in each age group. The number of children show the number who might need care. If employees are later surveyed on the number of children and their child care needs, the total number will allow you to estimate the percentage represented in the survey results.

Where do employees live? When you pinpoint where the employees live, you can evaluate the community child care services available to employees. The location of homes also may influence the use of a child care program. The utilization of a school-age child care program or preschool program will be influenced by the proximity of the program to the child's school, home or worksite.

The planners may need to gather more specific information on the types of child care services that employees must use while they are working and the services they would prefer having for their children. There are a variety of ways to gather the information depending on the depth of information that is needed, the employee population and the access to employees on the job. A consultant who knows the child care field and has experience collecting information and conducting surveys for companies to assess the child care need would be a valuable resource to the child care task force. The consultant would be able to help design the information-gathering process, conduct small groups on child care issues and develop a reliable survey that gathers the needed information.

Information from Referral Services and Child Care Seminars

Data about employee child care needs may be available from child care services previously sponsored by the company. If the company has contracted with an agency to provide child care information and referral services, the agency should have collected data on the number of employees using their services to find care, the types of care that were preferred and the success of the parents in finding the needed child care services. Although only a fraction of employees who need child care will use the referral services, the referral reports may shed light on the services most frequently requested and the services most difficult for parents to locate.

Child care seminars and discussion groups at the company are opportunities for parents to discuss their child care problems. Discussion leaders may be able to share with the task force the parents' child care problems that were related to their work schedules and responsibilities.

Information gathered when employees leave the company may be collected by the personnel department. How many employees stop working after a child is born? How many employees report leaving work because they cannot find reliable child care services? Information on child care problems may be included in employee exit interviews.

Child Care Booths for Employee Input

During the child care needs assessment, the task force can arrange an opportunity for employees to personally share their child care problems and discuss their preferences for a child care program. Parents have the opportunity to discuss their concerns face-to-face with child care specialists and ask any questions. The personal contact allows parents to freely discuss their concerns and have input into program decisions.The personal format, rather than a written format, is an easier way for parents to express their concerns if they have limited time or limited writing ability. The open discussion can also serve as a promotion for a written questionnaire that will follow. For the planners, information is gathered about the parents' greatest problems as well as other concerns which may not have been anticipated.

At a large automotive plant, an open area near the cafeteria was set up so that parents could "drop by and discuss child care" at break time or during lunch. Free babysitting pads and soda were provided for the participants. As well as the expected child care concerns, the specialist learned that several parents were concerned about teen-age children who were unsupervised on summer evenings and nights while the parents were working. Divorced fathers were also perplexed about what to do with their children during summer custody periods.

At a printing company, a booth with free balloons was set up at the family company picnic. Many employees and spouses had an opportunity to learn about the child care project and share their child care concerns.

Small Group Discussions or Focus Groups

Information on child care needs can be learned from small groups of eight or less employees facilitated by a group leader. Participants can be randomly chosen from among employees with children and assigned to groups including others of similar employment rank. Small group discussions allow in-depth analysis of child care problems and work/family conflicts of the participants. The small group technique works best when employees are given release time to participate in the discussion. The small group facilitator should choose enough groups to be representative of the employees and direct the group to gather the specified information that is required for the needs assesssment. The needed information will be determined by what programs are under consideration by the task force.

Child Care Survey

A child care survey can be conducted to identify employee child care needs and preferences. Most companies have used a written questionnaire to gather information about employee child care needs. A telephone survey is an excellent technique which avoids paperwork and the reliance on written communication, but most employers avoid the telephone survey because it does not allow anonymity of the respondent.

The task force must decide which groups to include in the survey. The target group for whom they wish to provide child care services may be all company employees who are pregnant or have dependent children, a particular group of workers within the company or skilled workers outside the company whom they wish to recruit. The task force may survey all employees because they want opinions from those without children as well as those with children. The survey may be restricted to only those employees with children.

Should the task force survey all employees in the target group or a random sample of persons in the group? The decision will be influenced by the size of the group and attitudes about involvement in a company survey. Will a random sample provide an adequate amount of information? The reponse rate may be 10 percent or less on a mailed questionnaire; therefore, you must anticipate the amount of the return information. A random sample of all employees may provide limited cases of parents with children at each age group. If the task force is concerned about adequate information on employee's children, they may consider surveying a random sample of employees without children and the total group of employees with children. If the task force is interested in finding information from all workers in a given field, such as all licensed nurses in a city, they may work with a professional association to survey a sample of members. The task force may include all members of a company target group because it is felt that some persons may be upset if their opinions are not considered.

How the child care questionnaire is advertised and distributed will have an influence on the response rate. The employees should be aware of the task force, the range of programs that are under consideration and how the information from the survey can assist program planning. Unrealistic employee expectations for child care programing as a result of a child care survey occur in situations where little information is provided for employees. The task force should use several forms of communication to explain

the scope of the project to employees and alert them about the upcoming child care survey. Articles in the company newsletter, cafeteria handouts, payroll stuffers, employee letters, posters, bulletin board notices and displays on television monitors have been used to explain and promote child care surveys in companies.

The method of questionnaire distribution will be influenced by how large a percentage of returns the task force wants and how much employee release time to complete the questionnaire that management will contribute to the survey. Higher response rates are obtained when the questionnaire is distributed, completed and returned during work time. At one plant a task force member introduced the questionnaire to small groups of employees during work time. The employees completed the questionnaire at that time or turned it in to their supervisor by the end of the day. The resulting response rate was 80 percent. At another company, groups of interested parents met with the child care consultant at assigned times during work. The consultant explained the project, answered questions and had employees complete the questionnaire before they returned to work. The small group meeting enhanced communication about the project, provided a high return rate and introduced employees to the child care consultant who would run the project. Distribution methods that attract the attention of employees, such as supervisor handouts, and collection methods that reward the return, such as a supervisor check list or a prize, can also increase the response rate.

Many companies choose to mail the questionnaire with a return envelope to the employees' homes. One advantage to mailing the questionnaire to the home is that either the employee or the spouse can complete the form. A major disadvantage is that the mailed questionnaire is often overlooked or put aside and forgotten. Some employees are not accustomed to filling out forms and avoid dealing with the mailed material.

Survey Information. The child care questionnaire should be designed to gather the information needed for planning the child care program. As much as possible, the task force should narrow down the program options to those that seem most appropriate for the general employee needs, the company goals and the existing community resources. The information needed to evaluate each option under consideration should be listed and used as the basis for designing the questionnaire.

Brevity, clarity and simplicity are characteristics of a good questionnaire. Employees will more likely fill out a short questionnaire than a long one and complete all questions if those questions are unambiguous and easy to answer. Results from ambiguous questionnaire items are usually unreliable and provide little useful information. The questions and format should be easy to follow, and each employee should be able to complete the form without hesitation. Items which request facts or reports of behavior are more reliable than opinion items.

Questionnaire items should include ones which allow you to group the child care information in employee groups of interest such as shift, location, department, job level, and family income, as well as items to gather child care information. Included in a child care questionnaire are items on the employee, job, family income, home location, number and ages of children, child care arrangements, child care problems, work/family conflicts and the opinions about child care programs. Following is a discussion on various items for consideration and in Appendix B are examples of questionnaire items.

Personal information on each employee may include age, sex, home location, family income and the presence/absence of a spouse in the home. An item on the spouse's work schedule can determine whether the spouse does not work outside the home or works full time or part time outside the home. Gross family income can indicate the number of employees that might benefit from a salary reduction agreement for child care expenses, the number who may have problems paying for reliable child care or the number of employees that can probably afford the expected fees at an onsite child care center.

Job information should include the days and hours that the employee works each week and the job location for multisite employers. The time of day and the number of hours worked will influence the child care schedule that will be needed. To design these items, the task force should understand designated shifts, alternative work schedules, part-time employment positions, overtime requirements and various job locations of employees. In addition, the task force may want to identify the employment position of the respondent. The time to travel from home to work may be included as an item when onsite services are under consideration.

Child care information should include the ages of all dependent children and the type of child care services that are currently being used. Additional child care information may include child care preferences, dissatisfaction with current child care arrangements and problems locating various child care arrangements. Because parents often use a combination of child care services to cover all of their working hours, descriptions of child care arrangements may have multiple answers. Parents frequently use different arrangements for children in the summer than during the school year, and the difference may be reflected by the time of year that the data are collected.

Work/family conflicts often result in absenteeism, tardiness or reduced productivity on the job. Questionnaire items on how parents handle child care emergencies, such as care for a sick child or the search for new child care arrangements, can indicate the influence of child care on job performance. The company's sick leave and personal leave policies will determine how employees may address their child care emergencies. The task force may be interested in what kind of leave is used for absences due to child care. Information can also be gathered on how the employee's supervisor handles short term absence needed for family responsibilities.

Employee opinions on child care programs under consideration by the task force can be gathered through asking employees whether they would like the programs at their company. For a particular program such as a child care center, parents can be asked if they would enroll their children in the program. An item requesting comments with space for a response will provide an opportunity for employees to state their opinions that may not have been covered elsewhere.

If the task force is distributing the questionnaire to employees without dependent children as well as those with children, the first part of the questionnaire can include questions for everyone, and the second part include questions for parents. From all employees, the task force may gather information on age, sex, type of job, job location and opinions about a child care program at the company.

Pretesting the Survey. Before conducting the survey, the task force should administer the telephone survey or written questionnaire to a small sample of employees in the same manner as is planned for the total group. The results of the pretest should indicate whether the instructions are clear and easily followed and whether the individual items elicit the wanted information. Interviews with the sample respondents may uncover ambiguity of items or questions that were not covered in the instructions or the cover letter. The task force can then correct the problems before distributing the questionnaire to the survey population.

Interpreting the Survey Results. Interpreting the survey results requires understanding the population that responded to the survey and how the answers can influence your planning. Comparing your results describing the employees and their children with the company data on all employees and their dependent children will give you an indication of the percentage of employees and "employee-parents" that your results represent. Predicting the number of parents who need and will use the child care program you have under consideration will be influenced by a variety of factors including existing services, costs, child care preferences, program location and the perceived quality of your program. Parents at various companies who were asked on surveys if they would enroll their children in a company-sponsored child care center actually enrolled only 10 percent to 50 percent of the children they said they would. This percentage can vary greatly depending upon the cost for services, the promotion of the program and the availability of these services in the community. A consultant who has studied the community services and knows your company can assist you in interpreting the results.

Child Care Survey of Companies Within a Community. The task force may consider developing a program which will accept children from neighboring companies. Under consideration by a group of companies may be the formation of a consortium for the development of child care services. In both cases the task force may need to gather information from employees at neighboring companies as well as their own.

If you are evaluating child care needs at companies within a community or are interested in gathering information from a group of companies to form a child care consortium, you should consider the survey work done by Arthur C. Emlen with the Regional Research Institute for Human Services at Portland State University in Oregon. The Institute has developed a survey method that has been used in more than 44 companies and 16 agencies in five cities. The survey method includes suveying the entire work population with a written questionnaire. Recently the child care survey instrument has been expanded to include elder care and care of handicapped members of the family as well. The questionnaire items are not designed around the specific organization and schedule of a comapny, but employee information on dependent care arrangements is gathered in a form that can be compared across companies. The Institute will make cooperative agreements with you to use the survey instrument in exchange for permitting them to incorporate the data into their national database. You can analyze Emlen's survey method and instrument to see if the information which will be gathered will serve your particular child care planning needs.

Child Care Resources in the Community

No child care program should be designed without first evaluating the community child care services. How are the child care needs presently being served by the community? In the communities where company parents live, are there child care referral agencies available to them? What is the availability of child care centers, family day care homes or school-age programs for the hours when your employees are at work? What child care services are located close to the workplace, what is the quality of these

programs and how much space do these programs have for additional children or program expansion? Good quality services may be available, but the employees need help finding the services or paying the cost for the services. Services may exist for 3, 4 and 5 year olds, but services may be unavailable for children under 3 years old. School-age care may be unavailable, or the local child care centers may provide adequate, but not high quality care. Comparing the employee child care needs with the community resources will allow the task force to identify gaps in services for employees.

The child care task force may consider providing the care needed by employees through working with the community child care agencies and programs. A local agency may provide resource and referral services for employees. A neighborhood child care center may extend its hours or add infants to its program in order to better serve employees. The company may assist a center in upgrading the quality of child care services.

A consultant can assist the task force by researching the community child care services. The consultant can visit local programs along with the task force members to assist in evaluating program quality. The State day care licensing office in your area will usually provide you with a list of licensed child care centers and licensed or registered homes. Your consultant or the State day care licensing office can inform you about the licensing rules in your State and the minimal level of care that is required by law.

If many low income employees are in your company, include in your community evaluation the Head Start programs and other government subsidized programs for low income parents. Do these programs provide any child care services for your employees while they are working? If you opened a company-sponsored child care center, would it be eligible for Government subsidies for those employee children using the services?

Analyzing the Results of the Needs Assessment

As the task force combines information on company goals, employee needs and community resources, they can consider the model programs used at other companies as well as consider unique child care solutions for the employee child care needs. Comprehensive child care programs that provide a variety of services to meet the variety of needs can serve a majority of the parents as well as produce the greatest company benefits. A recent trend in child care programs sponsored by companies has been the provision of multiple services which meet various employee needs and company goals. Lincoln National Corporation in Ft. Wayne provides in-house child care referral, recruitment and training for a network of family day care providers, access to a sick child care program, a parent support group for new mothers and salary reduction agreements for employees to save taxes on funds used for child care expenses. America West Airlines in Phoenix provides child care subsidies, a network of family day care homes and reserved slots in a child care center that has extended its hours to provide 24-hour, 7-day care for airline employees.

The task force should analyze the costs and the funding resources for each child care policy or service they are considering as well as estimate the cost savings to the company as a result of the policy or service. Each situation is different with respect to the specific program under consideration, the ability of parents to bear the costs, the available facilities and in-kind services.

The task force may invite local child care centers or agencies to provide proposals on the costs for services for company employees. A child care consultant would be useful in determining costs for in-house child care services. The personnel department may be able to predict costs for policy changes.

An analysis of expected cost savings as a result of the child care policy or benefit will depend on knowledge of company operations, needs assessment information and the published results of model child care programs. Company benefits from polices such as flexible scheduling or job sharing are well documented in various books and publications. Several studies have documented benefits from child care centers, but less evidence is available from referral services and sick child care programs. The prime consideration in the cost-benefits analysis is evaluating each program in relation to the company goals for the program.

The task force will need to develop a recommendation for management as a result of their needs assessment and cost analysis. The company practices will dictate the length and form for a recommendation presented to management.

Funding Sources for Child Care Services

Almost any project in support of child care services will cost money to initiate and sustain. Parent fees will contribute to program costs for some child care services, but fees may not cover the full cost of the program. Salary reduction agreements for child care expenses may "pay for themselves" through the employer taxes saved. The costs spent on some policies and benefits may be matched by the company savings in areas such as recruitment and absenteeism. Initial start-up costs for some programs, such as child care centers, are high and must be covered through employer or union support, outside funding, equity financing or debt financing. Financial support for a child care program may come from the employer, the union, outside funding or a combination of the three.

Employer Funding

An employer may support policies or programs for working parents through establishing a program within the company organization, establishing a program that is independent of the sponsoring company, contracting with an outside agency to provide services or making charitable contributions to programs that provide services for parents. Employer contributions to programs may be in the form of money or in-kind services. During program planning, the task force should consider how employer contributions will be viewed by the Internal Revenue Service for tax purposes. Important tax issues in employer support of child care programs are discussed in the section entitled "Federal Tax Issues Relating to Employer Child Care Support Programs."

Union Funding
In recent years the Coalition of Labor Union Women and many unions have supported union involvement in securing funds for child care services for union members. The United Auto Workers has worked with management at General Motors, Chrysler and Ford to develop pilot child care programs. The International Ladies Garment Workers Union worked with a New York City agency and the garment manufacturers' association in developing the Chinatown Garment Industry Day Care Center.

Because of recent union interest in child care, local union representatives might investigate the possibility of union involvement and funding. National unions may be willing to lend financial support to a pilot or demonstration project, or interest at the local level may develop into local support for the inclusion of child care services in contract negotiations.

Outside Funding
Child care programs may solicit outside funding, that is, funding beyond parent fees and employer-related subsidies. In 1978 about one-third of 121 employer-sponsored child care centers and in 1982 27 percent of 177 employer-sponsored child centers reported receiving outside funding (47).

Most Federal and state funding for child care is restricted to services for low income persons, but programs serving middle income parents may be eligible for Federal funds for food programs, job training programs or the development of school-age child care or resource and referral services. State programs may include special incentives for the development of child care or employer-supported services; eleven states have programs for the development of school-age child care. Other funding may come from foundations, local agencies or parent fundraisers.

Child Care Food Program. The Child Care Food Program, administered by the U.S. Department of Agriculture provides reimbursement for nutritious meals and snacks that are served to children in child care centers or in family day care homes. To be eligible for funding, a child care center or an "umbrella sponsor" of family day care homes must have Federal tax exemption. Child care centers without tax exemption are eligible if at least 25 percent of the children are receiving child care subsidies from Title XX Social Services Block Grants. At centers, the food reimbursement includes a base rate for all children and increased rates for children from low income families that are eligible for free or reduced-price meals. In family day care homes, the provider may receive reimbursement for up to two meals and one snack per day for each enrolled child. The State agency that oversees the Child Care Food Program has start-up and descriptive information for agencies interested in the program.

Title XX Social Services Block Grants. Each State designates what part of the Block Grants is used for child care support for low income parents, what parents are eligible and what providers are eligible. Some employer-sponsored centers and networks of family day care homes have received these subsidies as payment for child care services of employees. At the State employees child care center which serves Department of Highway Safety employees in Tallahassee, Florida, 50 percent of the 75 enrolled children receive child care subsidies from the Title XX Social Services Block Grants.

Job Training Partnership Act. The Job Training Partnership Act of 1982 replaced CETA and provides job training for targeted groups such as the economically disadvantaged and displaced homemakers. A Private Industry Council and local government units are partners in choosing grant recipients for job training.

Other Government Funding. Congress appropriated $5 million to start or expand school-age child care and resource and referral services. Various States support the expansion of child care services or employer involvement in child care services. Cities may have funding for the development of services; Concord, California, supports a variety of child care services including matching grants for employers who subsidize employee child care expenses. Your individual project or consortium project may be eligible for government grants or subsidies. Check with your State legislative body to determine incentives enacted for child care.

Foundation Funding. Foundations have supported many community child care projects. Foundation support enables the California Child Care Initiative and the Neighborhood Child Care Initiatives Project in New York City to expand the supply of family day care homes. Corning and Stride Rite foundations support child care centers that serve the community as well as company employees. Philanthropic foundations will more likely fund a unique program to serve children's needs or a demonstration project than fund on-going child care services. The Foundation Center, Washington, DC, provides listings of foundations by interest and States.

Other Funding. Other funding may be available to an employer-related child care program. Service groups, such as hospital auxiliaries or military wives' clubs, may donate money to a child care program that serves the organization with which the service group is affiliated. The local Junior League committed $15,000 and 3 years of service to promoting the Child Care Assurance Plan of 4C for Central Florida which assists companies in providing child care referral and subsidies for care. A Junior League marketing committee works with 4C to provide information on the plan through seminars and individual presentations to businesses.

Child care organizations associated with a company or agency can solicit direct contributions to the program through fundraisers or through paid membership in the child care organization. The Broadcasters' Child Development Center in Washington, DC, is a not-for-profit, parent run program that raises $10,000 to $13,000 each year through an evening fundraising event and raffle. The broadcasters provide raffle prizes, promotion, invitations, local "bloopers" and media personalities to help make the fundraiser a successful event. Another avenue for gaining services for the child care program is through agreements with nearby high schools, colleges and specialized institutions of higher education. If the program offers a good curriculum with an experienced staff, students may be placed at the center and volunteer many hours of work to gain experience in child care techniques. Nursing students can make health assessments and screen children for vision, hearing or other problems. The child care center at the Hacienda Business Park in California has agreements with community colleges for observation and student participation at the center. In Minneapolis, 3M works with a local high school child development program to match teens with parents who need care for their children on school vacation days.

Parent run cooperatives may be eligible for government subsidies or low cost loans because of their Federal tax exempt status. The National Consumer Cooperative Bank in Washington, DC, has provided low cost loans to several employee-parent cooperative child care programs in the country.

Contracts With Child Care Companies or Agencies

During the cost analysis phase, the task force will probably work with preliminary proposals for the provision of child care services. The child care services under consideration may be starting or operating a center, sick child care services, child care information and referral services, parent seminars, purchasing slots in existing centers or other services. In the preliminary stage the task force should begin to develop a clear description of the services desired for the employees. The task force will then be able to evaluate the child care services offered to employers by local child care agencies.

Will the services offered by the local child care agency serve your employees' needs? The task force may want more, less or different services than those included in the agency's standard resource and referral contract because of the size of the company, the unusual working hours or the wide geographic area of the homes. The child care agency may be willing to offer the services that the task force has defined for employees.

Many factors need to be considered when an employer contracts with a child care business to design and/or manage a child care center. Before considering a child care business, the task force should feel that the curriculum, staff and staff turnover rate are satisfactory or may be altered to meet the task force's requirements. The child care business may wish to require a minimum number of "full-time equivalents" to be enrolled after a limited start-up period. The two parties should come to agreement on the teacher: child ratio for each age group at the center. To keep staff at a minimum while retaining teacher: child ratios, children may be frequently shifted among groups and teachers as a result of daily enrollment fluctuations. Polices on shifting children should be covered as well as teacher: child ratios. The task force should include in the contract policies and procedures for employee use of the program, parent participation on an advisory board and a parent grievance procedure. Who can be enrolled? What behavior qualifies for ejection? How is priority given to children on the waiting list? How will the child care business react to suggestions from a parent advisory board? The task force might suggest that the employer's attorney construct the contract in order to retain control over items of concern.

Implementing a program of child care services for employees requires not only the development of services to be offered but also the enlistment of employees who will use the child care program. For most child care programs, a publicity campaign will be necessary to attract employees and convince them of the benefits in using the newly organized child care service. Employees will have to be convinced about the quality of a child care center and its appropriateness for her or his child before that parent will change child care arrangements and enroll the child in the center. Parents are very hesitant about using a sick child care center the first time, although repeat usage is very high. Parents may not use a resource and referral program, which has little "visibility," because they are unaware of the program. Several companies have reported a small enrollment in a salary reduction plan for child care expenses because the concept, which is hard to understand, was not clearly communicated to all employees.

Through publicity campaigns, program administrators will need to communicate to employees information about the program services and the program philosophy, as well as reinforce the credibility of the new child care program. Administrators at several employer-sponsored child care centers have used fliers about the program, posters and open-house tours to publicize the new centers. Americare Systems, Inc., in Detroit has used monthly displays in the company cafeteria to hand out useful child care information and advertise the resource and referral program. At the Stride Rite Company in Boston, the director showed movies of the center at the timeclock and during work breaks to publicize the new center. At many companies, child care service representatives present program information at employee orientation sessions and provide program brochures for the personnel packets for new employees.

A person-to-person public relations campaign also can stimulate support for a new program. Persons who were instrumental in program planning or satisfied users of the service can speak in support of the child care program to groups or individuals in their department or in their labor interest group.

Because new child care programs have to establish a reputation before many parents are willing to use them, the program often begins operation with fewer participants than the full capacity planned in the program design. A child care plan that staggers the hiring of staff and the expansion of services to match the number of interested clients is one approach to developing the program to capacity as well as controlling costs. In the beginning the administrators should be sensitized to changes in parent demand as well as to mistakes in planning so that changes can be made quickly to improve the program.

Program planners can schedule a center opening at a time when parents may be changing child care arrangements. Because parents often change arrangements at the beginning of a school year, the new center may attract more children with an August opening date.

Ongoing Public Relations

A child care program sponsored by a company or a union should maintain good relations with parents using the services, other company employees, management officials,

union officials and the community where the program is located. The purpose of the child care program is to provide a service for these groups, and its continuation is largely dependent upon their satisfaction. It is in the best interest of the child care program, therefore, to continually update to meet the needs of these interest groups and to communicate the attributes of the program to encourage continued support of the program.

Good relations with parents can be facilitated by opening the lines of communication between program coordinators or teachers and parents and by involving the parents in the child care program. Communication can be developed by staff efforts to provide opportunities to talk with parents and through newsletters that list program offerings and useful child care information. At child care centers, frequent parent-teacher conferences and reports on center activities can facilitate communication. The establishment of a parent advisory board gives parents an opportunity for involvement in program direction and gives parents a sense of program ownership. Parent involvement in center program or child care information services gives parents a better understanding of and appreciation for the program as well as allows the parent to become better acquainted with the staff.

Developing and continuing good relations with employees and management officials can include reporting the services delivered as a result of the program and documenting the benefits of the program to parents and management. Documenting and publishing such benefits as parental satisfaction with child care services, lowered absenteeism lowered job turnover and the program's influence on recruitment will reinforce the value of the program and demonstrate the administrator's concern for the sponsoring company as well as the parent-clients.

A child care program usually causes no disturbance in a neighborhood but is a welcomed addition. If the program serves a need of employees who live in the community, articles about the center in local newspapers can serve as good publicity for the program and the sponsoring company.

Program Evaluation

Program evaluation assesses the degree to which the child care program fulfills the program goals and objectives and determines whether the goals are being met at the lowest possible cost without sacrificing the level of quality. Periodic programs evaluation can pinpoint trouble areas and enable administrators to improve program quality as well as make the program more cost effective.

Employer-related programs usually are designed to alleviate the parents' problems in securing reliable child care services, to match parental work schedules with services and to make good quality child care programing available to the employees', children. The evaluation should examine goals that relate to how many employees are being reached by the services, how well the employees' needs for child care are being served and how the children's developmental needs are fulfilled.

Management goals may also include improvement in work behaviors as a result of improved child care arrangements or greater flexibility in the work schedule. An evaluation of changes in work behavior, such as absenteeism or job turnover, will show how effective the child care programs and policies have been in producing the work-related management goals.

Changes in the employee demand for program services can be detected through program evaluation and can lead to cost-saving changes in the program. In a few employer-related child care centers, reductions in enrollment of employees' children led to underenrollment and escalating costs. Program evaluation and subsequent changes could have avoided high costs due to the continuation of programming that no longer matched employee needs.

Evaluation is often neglected or postponed because the time given to daily operation of a program is given priority over the evaluation process. Evaluation not only uncovers unnecessary costs and enables improvement in quality, but also molds the program to meet the changing needs of employees. Because of the importance of evaluation in shaping a program, it is essential that the task force plan funding for evaluation from the beginning and set aside times for program evaluation.

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Agencies

Several agencies provide information and publications on employer-supported child care initiatives.

The Bureau of National Affairs, Inc.
1231 25th Street NW
Washington, DC 20037
(800) 372-1033
In Maryland: (800) 352-1400
In DC: 258-9401

Catalyst
250 Park Avenue South
New York, NY 10003
Contact: Margaret Meiers, (212) 777-8900
(Assists corporations in fostering the career and leadership development of women)

Child Care Action Campaign
99 Hudson Street, Room 1233
New York, NY 10013
Contact: Elinor Guggenheimer, (212) 335-9595

Child Care Law Center
625 Market Street, Suite 915
San Francisco, CA 94105
Contact: Abbey Cohen, (415) 495-5498

International Child Resource Institute
2955 Claremont Avenue
Berkeley, CA 94705
Contact: Kenneth Jaffe or Jackque Warren, (415) 525-8866

National Association for Campus Child Care
c/o Carol Keyes
Early Childhood Development Department
41 Park Row, Rm 411
New York, NY 10038
(212) 488-1345

National Association of Child Care Resource and Referral Agencies
c/o Tutti Sherlock
2116 Campus Drive SE
Rochester, MN 55904
(507) 287-2020

National Association for the Education of Young Children
1834 Connecticut Avenue., NW
Washington, DC 20009-5786
To place orders: (202) 232-8777 or (800) 424-2460

National Association of Hospital Affiliated Child Care Programs
c/o Documentions
11 N. Batavia Avenue
Batavia, IL 60510
(312) 879-0050

The School-Age Child Care Project
Wellesley College
Center for Research on Women
Wellesley, MA 02181
Contact: Michelle Seligson, (617) 431-1453

Women's Bureau
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210
Contact: Ruth Nadel, (202) 523-6631

Work and Family Information Center
The Conference Board
845 Third Avenue
New York, NY 10025
Contact: Dana Friedman, (212) 759-0900
(Provide services to businesses that are interested in family supportive initiatives)

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46. Havelock, R. G. *A Guide to Innovation in Education*. Ann Arbor, MI: The University of Michigan, 1970.

47. Kathryn S. Perry, "Survey and Analysis," p. 78; Burud, *Employer-Sponsored Child Care*, p. 177.

Appendix A
References for A Child Care Library

Americare Systems Inc. provides child care resource and referral services for General Motors employees, Ford Motor Company employees and other businesses in the Detroit area. Following is a partial list of the video tapes, books and pamplets which Debra Picard and Marilyn Williams gathered for Americare's child care resource and referral library for parents. The following list includes those items from the library that are used most often by employees.

Video Tapes

"The First Three Years of Life," Dr. Burton L. White, Westinghouse Broadcasting.

I: Birth-6 weeks (Albert)
II: 6 weeks-3 1/2 months (Brian/Karyla)
III: 3 1/2 months-5 1/2 months (Katie)
IV: 5 1/2–8 months (Daniel)
V: 8 months-14 months (Karla)
VI: 14 months-24 months (Tina)
VII: 24 months-36 months (Matthew)

Each 25-minute program focuses on one of the seven phases of early development outlined by Dr. White in his book *The First Three Years of Life.*

"Latch Key Families: Ensuring a Positive Experience," Michigan Hospital Telecommunications.
This video teaches parents how to tell if their child is ready for self care. Talks with three different families who use self care for school-age children are presented. Included are printed materials and resources for additional information.

Books

Barnes, R. G. *Single Parenting: A Wilderness Journey.* Tyndale House.

Berman, C. *Making It As A Step Parent.* Doubleday and Company, Inc.

Berman, C. *Making It as a Step Parent: New Roles New Rules.* Harper & Rowe.

Cosby, B. *Fatherhood.* Doubleday.

Elkind, D. *The Hurried Child.* Addison Wesley.

Ginott, H.
Between Parent and Child.
Between Parent and Teenager.
Avon Books.

Segal, M. *Your Child at Play: Two to Three Years.* Newmarket Press.

Pamphlets

About Divorce. Channing L. Bete Co., Inc. South Deerfield, MA.

About Single Parenting. Channing L. Bete Co., Inc. South Deerfield, MA.

Toys - Tools for Learning. National Association for the Education of Young Children.

What You Should Know About Teen Parenthood. Channing L. Bete Co., Inc. South Deerfield, MA.

Your Children and Discipline. Ross Laboratories. Columbus, OH.

Appendix B
Child Care Questionnaire Items

Items for Persons Without Children Under 12

If the task force wishes to gather the opinions of employees without children under 12, they might ask the following information at the beginning of a questionnaire which is distributed to the total group.

1. Please tell us about yourself.

   Age: _____

   Sex: ( ) Female
   ( ) Male

2. Where do you work?

   ( ) (List work sites)
   ( )
   ( )

3. What is your employment position?

   ( ) (List alternative positions according to how the
   ( ) data should be sorted)

4. Do you think it would be good to have a program at our company to help employees with their child care problems?

   ( ) No
   ( ) Yes

5. Which of these child care programs would you like our company to have for employees?

   ( ) 1. (List alternatives under consideration)
   ( ) 2.
   ( ) 3.
   ( ) 4. Do not know which would be best for parents
   ( ) 5. None of the programs

6. Which child care program would be your first choice? #____

7. Although you may not have a child under 12 living with you, you may have other family concerns during work hours. Are any of these family responsibilities a concern *for you*?

( ) Care for my elderly parent
( ) Child care for grandchildren
( ) Concern about 13-18 year old children who care for themselves while I work
( ) Care for children during limited custody period (summer, holidays)
( ) Planning to have a baby within a year
( ) Other: _____

8. Please write any comments or suggestions you have about a child care program at our company.

Items For Parents With Children Under 12 Who Are Living With Them

The questions to be included will be determined by the programs that the task force has under consideration and the information that is needed. If the questionnaire is designed for persons with or without young children, several of the following questions may be included in the general section for all persons rather than in the section for parents of young children.

Personal Information

1. Tell us about yourself.

Age: _____

Sex: ( ) Female
( ) Male

2. In what county and zipcode do you live?

( ) (List counties where most employees live)
( ) County name Zipcode: _____
( ) Other: _____ Zipcode: _____

3. What is your gross family income?

( ) 0 - $10,000
( ) $10,001 - $15,000
( ) $15,001 - $20,000
( ) $20,001 - $25,000
( ) $25,001 - $30,000
( ) $30,001 - $35,000
( ) $35,001 - $40,000
( ) $40,001 - $50,000
( ) Over $50,000

Job Information
Questions and answer alternatives should reflect the various job schedules and positions at the company or agency.

4. What is your spouse's working schedule?

( ) Does not work outside home
( ) Part-time work outside home
( ) Full-time work outside home
( ) Do not live with spouse

5. Where do you work?

( ) (List various worksites)
( )
( )

6. What is your employment position?

( ) (List alternative according to how the data should be examined)
( )
( )

7. On what shift do you work?

( ) (List different work shifts or schedules at the company)
( )
( )

8. What are your working hours?

( ) Full-time. How many hours per week? _____
( ) Part-time. How many hours per week? _____
( ) Other: _____

9. Which days do you usually work each week?

( ) Monday-Friday
( ) Saturday
( ) Sunday
( ) Varies weekly
( ) Other: _____

10. How long does it take you to drive to work?

( ) Under 15 minutes
( ) 16-30 minutes
( ) 31-45 minutes
( ) Over 45 minutes

11. Do you have any children under 2 years old?

( ) No.... If no, go to Question #12
( ) Yes.... If yes, please answer the questions below.

How many children do you have under 2 years old?

Number: _____

What type of care do you now use for your children under two *while you work*?

( ) Spouse
( ) Relative at your home or relative's home
( ) Babysitter at your home
( ) Babysitter at sitter's home
( ) Child care center
( ) Other: _____

What is the average weekly cost for child care for your children under 2?

$_____ per week

Would you prefer a different child care arrangement for your children under 2?

( ) No
( ) Yes. Describe: _____

12. Do you have any children either 2 or 3 years old?

( ) No.... If no, go to Question #13.
( ) Yes.... If yes, please answer the questions below.

How many children do you have that are either 2 or 3 years old?

Number: _____

What type of care do you now use for your two or three year olds *while you work*?

( ) Spouse
( ) Relative at your home or relative's home
( ) Babysitter at your home
( ) Babysitter at sitter's home
( ) Child care center
( ) Nursery school (2-3 hours per day)
( ) Other: _____

What is the average weekly cost for child care for your 2 and 3 year old children?

$_____ per week

Would you prefer a different child care arrangement for your 2 and 3 year olds?

( ) No
( ) Yes. Describe: _____

13. Do you have any children either 4 or 5 years old?

( ) No.... If no, go to Question #14.
( ) Yes.... If yes, please answer the questions below.

How many children do you have that are either 4 or 5 years old?

Number: _____

What type of care do you now use for your 4 or 5 year olds *while you work*?

( ) Spouse
( ) Relative at your home or relative's home
( ) Babysitter at your home
( ) Babysitter at sitter's home
( ) Child care center
( ) Nursery school (2-3 hours per day)
( ) Before and after school child care program
( ) Other: _____

What is the average weekly cost for child care for your 4 and 5 year old children?

$_____ per week

Would you prefer a different child care arrangement for your 4 and 5 year olds?

( ) No
( ) Yes. Describe: _____

14. Do you have any children from 6 to 12 years old?

( ) No.... If no, go to Question #15.
( ) Yes.... If yes, please answer the questions below.

What are the ages of your children from 6 to 12 years old?

_____ years old _____ years old
_____ years old _____ years old

What type of care do you now use for your six or twelve year old *while you work*?

( ) Spouse
( ) Relative at your home or relative's home
( ) Babysitter at your home
( ) Babysitter at sitter's home
( ) Child care center
( ) Before and after school child care program
( ) Brother or sister who is 13-18 years old
( ) Care for themselves at home
( ) Other: _____

What is the average weekly cost for care for your 6 and 12 year olds?

$_____ per week

What type of child care do you use for the 6 to 12 year olds during the summer school vacation period?

( ) Spouse
( ) Relative at your home or relative's home
( ) Babysitter at your home
( ) Babysitter at sitter's home
( ) Child care center
( ) Summer day camp or recreation program
( ) Brother or sister who is 13-18 years old
( ) Care for themselves at home
( ) Other: _____

Would you prefer a different child care arrangement for your 6 and 12 year old children?

( ) No
( ) Yes. Describe: _____

15. How do you provide care for an ill child?

( ) Spouse
( ) Regular child care arrangements
( ) Alternative child care arrangements
( ) Child cares for self
( ) Stay home from work with child
( ) Spouse stays home from work with child
( ) Other: _____

16. If you stay home from work to care for a sick child, what kind of leave do you take?

( ) Sick leave
( ) Vacation day
( ) Personal leave day
( ) Unpaid leave
( ) Other: _____

17. Parents may have problems locating appropriate child care services for the time they are at work. Check any of the services below that you have had a problem locating in the last year.

( ) Care for an infant
( ) Care for 1-3 year olds
( ) Care for 4-5 year olds
( ) Care in mornings before 6:00 a.m.
( ) Care in evenings after 6:00 p.m. while at work
( ) Care at night while at work
( ) Care on week-ends while at work
( ) Care on summer vacation days
( ) School-age summer care
( ) Care for sick child
( ) Care for emergencies when regular care is unavailable
( ) Transportation for child between school and care
( ) Reliable care at a cost I can afford
( ) Babysitter who will come to my home
( ) Reliable babysitter near home
( ) Child care center
( ) Before and after school program

Work/Family Conflicts

18. Since (date), have you missed a day of work because you had no other care for your child?

    ( ) No
    ( ) Yes. How many days? _____

19. Since (date), have you been late for work or left early because of child care problems?

    ( ) No
    ( ) Yes. How many times? _____

20. Do you ever waste time or make mistakes because you are worried about your child care problems or because you are on the telephone to find out about your children?

    ( ) No
    ( ) Sometimes
    ( ) Daily

21. When you need to be away from work for a short time for a child's appointment or a child care emergency, how does your supervisor manage your absence?

    ( ) Allowed to use personal leave time
    ( ) Allowed to make up lost time
    ( ) Wages docked for missing time
    ( ) Demerit or mark against your work record
    ( ) Other: _____

22. How does your supervisor respond to your family responsibilities that may occur during worktime?

    ( ) Supportive
    ( ) Reluctant but allows necessary absence
    ( ) Critical
    ( ) Other: _____

Program Selection
Questions may be asked about which program each parent prefers and which programs a parent would use.

23. Which of these child care programs would you like our company to have for employees?

( ) 1. (List alternatives under consideration)
( ) 2.
( ) 3.

24. Which child care program would be your first choice? #_____

25. Do you feel that a service at the company that supplies you with names of child care providers in your community will help you make your child care arrangements?

( ) No
( ) Yes

26. Would you enroll one of your children in a company-sponsored child care center near the workplace? The fees would be comparable to community fees.

( ) No
( ) Yes... Age of child: _____ ( ) Full-time
( ) Part-time
Age of child: _____ ( ) Full-time
( ) Part-time

27. Would you place your mildly ill child in a company-supported child care center for sick children?

( ) No
( ) Yes... Ages of children: ____, ____

28. Write any additional comments on your child care needs or about a child care assistance program for employees.

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